THE CHARTERED ACCOUNTANTS REGULATIONS, 1988

(updated as on 1st October, 2020)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (Set up by an Act of Parliament)

New Delhi

C O N T E N T S

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THE CHARTERED ACCOUNTANTS REGULATIONS, 1988

CHAPTER I

PRELIMINARY

1. Short title and commencement

(1) These Regulations may be called the Chartered Accountants Regulations, 1988.

(2) They shall come into force from June 1, 1988.

2. Interpretation

(1) In these Regulations, unless the context otherwise requires:-

(i) ―Act‖ means The Chartered Accountants Act, 1949 (XXXVIII of 1949);

(ii) ―annual meeting‖ means the first meeting of the Council held after the 1st day of August of each year;

(iii) ―appropriate form‖ means a Form contained in Schedule `A';

(iv) [1]―articled assistant‖ means an [1]articled assistant as referred to in clause (j) of sub-section (2) of Section 30 of the Act engaged under articles by a member entitled to train [1]articled assistants under these Regulations;

(v) [2]―audit assistant‖ means an assistant engaged in audit service by a member entitled to train [2]audit assistants under these Regulations;

(vi) ―certificate of practice‖ means a certificate granted under Regulation 9;

[1&2] Substituted, respectively for the words, ―articled clerk‖ and ―audit clerk‖, wherever they occur in these Regulations, by Notification No. 1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary dated 13th September, 2006.

(vii) ―date of election‖ means the date and in case of more than one date, the earliest of the dates fixed for

polling;

(viii) ―fellow‖ means a fellow member of the Institute;

(ix) ―graduate‖ means:―

(a) for the purposes of training under these Regulations which commenced before the first day of October 1973, a graduate of a university constituted by law in India or a graduate of any other university recognised by the Central Government; and

(b) for the purposes of training under these Regulations which commenced on or after the first day of October 1973, a graduate or a post-graduate in subjects other than music, dancing, painting, photography, sculpture and the like, of a university constituted by law in India or a graduate or post-graduate of any other university or institution recognised by the Central Government as equivalent thereto;

(x) ―member‖ means a member of the Institute;

[1][(xa) ―Overseas Citizen of India‖ means a person who is registered as Overseas Citizen of India under section 7A of the Citizenship Act, 1955 (57 of 1955)]

(xi) ―President‖ means the President for the time being elected under Section 12 and in his absence the Vice-President for the time being elected under Section 12;

(xii) ―principal‖ means a member entitled to train [2]articled assistants; and [3]audit assistants under these Regulations;

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[1] Inserted by Notification No.1-CA(7)/154/2014 published in Part III - Section 4 of the

[2&3] Substituted, respectively for the words, ―articled clerk‖ and ―audit clerk‖, wherever they occur in these Regulations, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary dated 13th September, 2006.

(xiii) "Professional address" means:―

(a) an address of the place where a member is carrying on his profession (or where he is carrying on his profession at more than one place, the principal place), or

(b) if a member is employed, the place of employment or at his option the place of his residence;

(c) the place of residence, if the member neither carried on the profession nor is employed.

[1][(xiiia) ―rules‖ means the rules made by the Central Government under the Act];

(xiv) ―Schedule‖ means a Schedule annexed to these Regulations;

(xv) ―Secretary‖ means the Secretary [2][or any Additional or Joint or Deputy] or Assistant Secretary appointed by the Council or any person acting as the Secretary under the direction of the Council;

(xvi) ―Section‖ and ―sub-section‖ means a Section and sub-section of the Act;

(xvii) (a) ―Service with armed forces‖ means:—

(b) service of any kind in a unit or formation liable for service overseas or in any operational area;

service in India under defence munitions or stores authorities liable for service overseas or in any operational area;

(c) any other service involving subjection to naval, military or air force law;

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[1] Inserted by Notification No.1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[2] Substituted for the words ―or any Deputy‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

(d) service in any civil defenceorganisation specified in this behalf by the Council;

(e) service connected with the prosecution of the war which a person is required to render by a competent authority under the provision of any law for the time being in force; or

(f) such other service as may hereafter be declared as service with armed forces by the Council.

Explanation — Service includes training for service and means full time service during the period of the Proclamation of Emergency under the Constitution.

[1][(xviii) ―specified‖ means specified by the Council in the official website of the Institute.]

(2) All words and expressions used herein and not defined in these regulations but defined in the Act shall have the meanings respectively assigned to them in the Act.

(3) The General Clauses Act, 1897 (X of 1897) shall apply so far as may be to the interpretation of these Regulations as it applies to the interpretation of the Central Acts.

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[1] Inserted by Notification No. 1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

CHAPTER II

MEMBERS

3. Register

The Register of members shall be in the appropriate Form*.

[1][3A. List of members

The list of members of the Institute as on the 1st day of April each year published, under sub-section (3) of section 19, may be sent to any member, on his request and on his making payment at the following rates,-

(i)	Western Region	– Rupees 500/- per copy
(ii)	Southern Region	– Rupees 500/- per copy
(iii)	Eastern Region	– Rupees 300/- per copy
(iv)	Central Region	– Rupees 400/- per copy
(v)	Northern Region	– Rupees 500/- per copy
(vi)	All India	– Rupees 750/- per copy**]**

[2][4. Qualification of members

Subject to the provisions of sections 4 and 8 of the Act, a person shall be entitled to have his name entered in the Register if he, -

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* Form —1‖ of Schedule 'A'.

[1] Inserted by Notification No. 1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008.

[2] Substituted, for the following, by Notification No. 1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

—4. Qualification of members

Subject to the provisions of Sections 4 and 8, a person shall be entitled to have his name entered in the Register if he:

(a) has completed the practical training as provided in these Regulations and passed the Final examination as specified in Schedule 'B'; or

[A][(aa) has completed the practical training and attended the course as provided in these Regulations and passed the final examination as may be specified by the Council; or**]**

(b) possesses qualifications recognised by the Council** as equivalent to the practical training and examinations referred to in clause (a) above; or

(c) is eligible under clauses (i), (iii) or (iv) of sub-section (1) of Section 4:

Provided that a person shall not be entitled if he, in the opinion of the Council:—

(i) has at any time solicited clients or professional work either directly or indirectly, by circular, advertisement, personal communication or interview; or

(ii) has at any time advertised his professional attainments or services; or

(iii) has done at any time anything which aims at publicity or amounts to canvassing with a view to setting up practice as a chartered accountant.‖

[A] Inserted by Notification No. 1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001.

(a) has completed the practical training as provided in these regulations and passed the final examination as specified in Schedule `B'; or

(b) has completed the practical training as provided in these regulations, completed such course(s) and passed the final examination as per the syllabus [1][approved] by the Council; or

(c) possesses qualifications recognised by the Council** as equivalent to the practical training and examinations referred to in clause (a) or (b) above.**]**

5. Application for membership

(1) (a) A person who desires to have his name entered in the Register shall submit to the Secretary an application, in the appropriate Form*, together with documentary evidence about his eligibility for membership and [2]**[**such fee as may be determined by the Council under sub-section (3) of section 4.**]**

(b) An associate who desires to be admitted as a fellow shall submit to the Secretary an application, in the appropriate Form***, together with documentary evidence, if any required, about his eligibility for admission as a fellow, and [3]**[**such fee as may be determined by the Council under sub-section (3) of section 5**]**:

[4]**[**Provided that an associate on being admitted as a fellow in the course of the year shall pay, for that year, only the differential amount**].**

(2) The applicant shall furnish such further information as the Council may, from time to time, require.

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[1] Substituted for the words, ―as may be specified‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

**Please see Appendix No. (3).

* Form ―2‖ of Schedule `A'.

[2] Substituted for the words, ―the fee prescribed in these regulations‖ by Notification No. 1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008.

*** Form ―3‖ of Schedule `A'.

[3] Substituted for the words, ―the prescribed entrance fee‖ by Notification No. 1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary dated 25th September, 2008.

[4] Inserted by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25thSeptember, 2008.

(3) For the purposes of sub-section (3) of Section 5, an associate shall be deemed to have acquired the experience normally acquired as a result of continuous practice for a period of five years as a chartered accountant, if he:—

(i) being in government service or being employed in an educational institution approved by the Council or being employed in a private or government, industrial, commercial or trading undertaking, is ordinarily holding or has ordinarily held fo s

than 5 years, any one or more posts carrying duties relating to accounts, cost accounts, audit, finance, taxation, company law and or secretarial work;

(ii) being employed under a statutory authority, is ordinarily holding or has ordinarily held for a continuous period of not less than five years, any one or more posts carrying duties mentioned in clause (i) above;

(iii) being employed under a local authority, is ordinarily holding or has ordinarily held for a continuous period of not less than five years, any one or more posts carrying duties mentioned in clause (i) above provided the local authority has within its jurisdiction a population of not less than five lakhs of persons during each of the five years of his service;

(iv) has served for a continuous period of not less than five years as a full-time paid assistant under a chartered accountant:

Provided that the Council may, in its discretion, consider any other experience not specifically mentioned in clauses (i), (ii), (iii), or (iv) as equivalent to the experience normally acquired as a result of continuous practice for a period of five years as a chartered accountant.

Explanation I — A member shall be deemed to have acquired the experience normally acquired as a result of continuous practice for a period of five years as a chartered accountant:

(a) if he has served continuously for a period of not less than five years in any one or more posts mentioned in clauses (i), (ii), (iii), or (iv) above; or

(b) if he has partly been in practice and partly served in any one or more posts mentioned in clauses (i), (ii), (iii), or (iv) above, so that the total period of practice and or service shall be continuous and be not less than five years:

Provided that the Council may condone a break in continuity of service or practice of a period not exceeding one year, so however, that the actual period of service or practice shall not be less than the period of 5 years.

Explanation II — For the purpose of clause (i) above, the private or government, industrial, commercial or trading undertaking shall have at all material times (a) a minimum paid-up capital of twenty five lakhs of rupees or (b) a minimum turnover of fifty lakhs of rupees or (c) a minimum paid-up capital of ten lakhs of rupees and a minimum turnover of thirty lakhs of rupees or (d) a minimum total asset of fifty lakhs of rupees.

[1][6. Fees

(1)(a) The annual membership fee shall become due on the first day of April in each year.

(b) Every member shall pay such annual membership fee as may be determined by the Council under sub-section (4) of section 19.

(2) (a) The annual fee for certificate of practice shall become due on the first day of April in each year.

(b) Every member in practice shall pay such annual certificate of practice fee, as may be determined by the Council under sub-section (2) of section 6.

(3) A member seeking restoration of his membership shallpay, such additional fee, as may be determined by the Council under sub-section (3) of section 20**].**

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[1] Substituted, for the following, by Notification No. 1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary dated 25th September, 2008:

—6. Fees

(1) A person applying for the membership of the Institute shall pay an entrance fee of three hundred rupees.

(2) An associate applying for admission as a fellow shall pay an entrance fee of two hundred rupees.

7. Refund of fee

A person whose application for admission as a member or as associate or fellow member to the membership of the Institute referred to in Regulation 5 or whose application for a certificate of practice referred in Regulation 9 is not accepted by the Council, shall be entitled to a refund of the fee paid by him.

8. Certificate of membership

If the application made under Regulation 5 is accepted by the Council, the applicant's name shall be entered in the Register and a certificate of membership in the appropriate Form* shall be issued.

9. Certificate of practice

(1) A member may apply to the Council for a certificate entitling him to practise as a chartered accountant.

(2) An application for the grant of certificate of practice shall be made in the appropriate Form** and shall be accompanied by the annual certificate fee and the annual membership fee unless the same has already been paid in accordance with Regulation 6.

(3) The certificate issued in the appropriate Form*** shall be valid until it is cancelled under the provisions of these Regulations.

(Contd. from previous page)

(3) An associate shall pay an annual membership fee of A[three hundred rupees] which shall be due and payable on the 1st day of April in each year.

(4) A fellow shall pay an annual membership fee of B[nine hundred rupees] which shall be due and payable on the 1st day of April in each year:

Provided that an associate, on being admitted as a fellow in the course of the year, shall pay C[six hundred rupees] only for that year.

(5) A member in practice shall pay an annual certificate fee of D[eight hundred rupees] which shall be due and payable on the 1st day of April in each year.‖

A,B,C&D Substituted for the words —two hundred twenty five rupees‖, —seven hundred rupees‖, —four hundred and seventy five rupees‖ and —six hundred rupees‖ respectively, effective from 1.4.2000 by Notification No. 1-CA(7)/44/99 published in the Gazette of India dated 26th February, 2000.

Earlier substituted for the words —one hundred fifty rupees‖, —four hundred rupees‖, —two hundred and fifty rupees‖ and —four hun .4.1996

by Notification No. 1-CA(7)/30/95 published in the Gazette of India, Extraordinary dated 13th March, 1996; and for the words —one hundred rupees‖, —two hundred and seventy five rupees‖, —one hundred and seventy five rupees‖ and —two hundred and seventy five rupees‖ respectively, effective from 1.4.1991 by Notification No. 1-CA(7)/11/90 published in the Gazette of India dated 19th January, 1991.

* Forms "4" & "5" of Schedule "A'.

** Form —6‖ of Schedule `A'.

*** Form —7‖ of Schedule `A'.

(4) Notwithstanding anything contained in this regulation, a certificate of practice held by a member on 31stMarch, 1975 shall be deemed to have been issued under this regulation and shall continue to be valid until it is cancelled.

(5) On his ceasing to be in practice, a member shall inform the Council as soon as may be but in any case not later than one month from the day he ceases to practise.

10. Cancellation of a certificate of practice

1[(1) A certificate of practice issued under sub-section (1) of section 6 shall be liable for cancellation, if -

(i) the name of the holder of the certificate is removed from the Register under sub-sections (1) and (2) of section 20; or

(ii) the Council is satisfied, after giving an opportunity of being heard to the person concerned, that such certificate was issued on the basis of incorrect, misleading or false information, or by mistake or inadvertence; or

(iii) a member has ceased to practise; or

(iv) a member has not paid annual fee for certificate of practice till 30th day of September of the relevant year.

(2) The cancellation of a certificate shall be effective:-

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1 Substituted, for the following, by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008:

—(1) A certificate of practice shall be cancelled:—

(i) when the name of the holder of the certificate is removed from the Register; or

(ii) when the Council is satisfied, after giving an opportunity of being heard to the person concerned, that such certificate was issued on the basis of incorrect, misleading or false information, or by mistake or inadvertence; or

(iii) when a member has ceased to practise; or

(iv) when a member has not paid annual fee for certificate of practice till the 31st day of July of the relevant year.

(2) The cancellation of a certificate shall be effective:—

(a) in a case falling under clause (i) of sub-regulation (1), from the date on which and during the period for which the name of the holder of the certificate was removed from the Register; (b) in a case falling under clause (iv) of sub-regulation (1), from the 15th day following the date of issue of notice by the Secretary on or after the 1st day of August; and

(c) in any other case from such date and for such period as the Council may determine.‖

(a) in a case falling under clause (i) of sub-regulation (1), on the date on which and during the period for which the name of the holder of the certificate was removed from the Register;

(b) in a case falling under clause (iv) of sub-regulation (1), from the 15th day following the date of issue of notice by the Secretary on or after the 1st day of October; and

(c) in any other case from such date and for such period,

as may be decided by the Council.**]**

(3) Where a certificate is cancelled, the date from which the certificate shall stand cancelled shall be communicated to the member and shall also be notified in the Gazette of India.

(4) Where a certificate of practice is cancelled, the holder of such certificate shall surrender the certificate to the Secretary within 15 days from the date of receipt of notice of such cancellation or from the date of the notification thereof in the Gazette of India, whichever is later, under sub-regulation (3).

[1][11. Restoration of certificate of practice

The Council may, on an application made in the approved Form* and on payment of such fee, as may be determined by the Council under sub-section (3) of section 20, restore the certificate of practice with effect from the date on which it was cancelled, to a member whose certificate has been cancelled due to non-payment of the annual fee for the certificate of practice and whose application, complete in all respects, together with the fee, is received by the Secretary before the expiry of the relevant year.**]**

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[1] Substituted, for the following, by Notification No. 1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008:

—11. Restoration of certificate of practice

The Council may, on an application made in the ^approved Form and on payment of the fee as prescribed in sub-regulation (5) of Regulation 6, restore the certificate of practice, with effect from the date on which it was cancelled, to a member whose certificate has been cancelled due to the non-payment of the annual fee for the certificate of practice:

Provided that the application, complete in all respects, together with the payment, is received by the Secretary before the expiry of the relevant year.‖

^Form _101' of Appendix No.(1)

* Form _101' of Appendix No. (1).

12. Complaints and enquiries relating to misconduct of members

[1][Applicable to a complaint or information pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to 17.11.2006**]**

(1) Subject to the provisions of this regulation, a complaint against a member under Section 21 shall be investigated and all other enquiries relating to misconduct of such member shall be held by the Disciplinary Committee:

Provided that if the subject matter of a complaint is, in the opinion of the President, substantially the same as or has been covered by any previous

complaint or information received, the Secretary shall file the said complaint without any further action and inform the Complainant accordingly.

(2) A complaint under Section 21 shall be in the appropriate Form* duly verified and shall be in triplicate.

(3) Such complaint shall contain the following particulars namely:—

(a) the acts and omission which, if proved, would render the person complained against guilty of professional or other misconduct;

(b) the oral and or documentary evidence relied upon in support of the allegations made in the complaint.

(4) Every complaint, other than a complaint made by or on behalf of the Central or any State Government, shall be accompanied by a deposit of one hundred rupees which will be forfeited if the Council, after considering the complaint, comes to the conclusion that no prima facie case is made out and moreover that the complaint is either a frivolous one or is made with malafide intention.

(5) The Secretary shall return a complaint, which is not in the appropriate Form or which does not contain the aforesaid particulars, to

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[1] Inserted by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008.

* Form "8" of Schedule 'A'

the Complainant for representation after removing the objections thereto and within such time as the Secretary may specify.

(6) Ordinarily within sixty days of the receipt of a complaint under Section 21, the Secretary shall:—

(a) if the complaint is against a member, send a copy thereof to such member at his professional address as entered in the Register;

(b) if the complaint is against a firm, send a copy thereof to the firm at the address of its head office, as entered in the register of offices and firms, with a notice calling upon the firm to disclose the name of the member who is answerable to the charge of misconduct and requiring it to send a copy of the complaint to him.

Explanation - A notice to the firm shall be deemed to be a notice to all the members who are partners or employees of that firm.

(7) A member against whom the complaint is made (hereinafter referred to as the Respondent) may, within fourteen days of the service of a copy of the complaint under sub-regulation (6), or within such time as may be extended by the Secretary, forward to the Secretary in triplicate, a written statement in his defence verified in the same manner as the complaint.

(8) On receipt of the written statement, if any, the Secretary shall send a copy thereof to the Complainant and the Complainant may, within 14 days of the service of a copy of the written statement, or within such time as may be extended by the Secretary, forward to the Secretary, in triplicate, his rejoinder on the written statement, duly verified in the same manner as the complaint.

(9) On receipt of the Complainant's rejoinder, if any, the Secretary shall send a copy thereof to the Respondent and the Respondent may within 14 days of the service of a copy of the rejoinder, or within such time as may be extended by the Secretary, forward to the Secretary, in triplicate, his comments on the rejoinder, duly verified in the same manner as the complaint.

(10) On a perusal of the complaint, the written statement, if any, the Complainant's rejoinder on the written statement, if any, and the Respondent's comments on the Complainant's rejoinder, if any, the President may call for such additional particulars or documents connected

therewith either from the complainant or the Respondent as he may consider expedient.

(11) (i) If on a perusal of the complaint, the written statement, if any, the Complainant's rejoinder to the written statement, if any, and the Respondent's comments on the Complainant's rejoinder, if any, and other relevant documents, the Council is prima facie of opinion that the Respondent is guilty of professional and or other misconduct, the Council shall cause an enquiry to be made in the matter by the Disciplinary Committee.

(ii) If, on the other hand, the Council is prima facie of opinion that the Respondent is not guilty of any professional or other misconduct, the complaint shall be filed and the Complainant and the Respondent shall be informed accordingly.

(12) (i) Any notice issued by the Secretary under this regulation shall be sent to the member or the firm, as the case may be, by registered post with acknowledgement due.

(ii) If any such notice is returned unserved with an endorsement to the effect that the addressee had refused to accept the notice, the notice shall be deemed to have been served.

(iii) If the notice is returned with an endorsement to the effect that the addressee cannot be found at the address given, the Secretary shall ask the Complainant to supply to him the correct address of the member or the firm, as the case may be.

(iv) A fresh notice shall be issued to the member or the firm at the correct address.

(13) The provision relating to a notice shall apply _mutatis mutandis‘ to a letter.

13. Information relating to misconduct of members

1[Applicable to a complaint or information pending before the Council

or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to 17.11.2006**]**

[1] Inserted by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008.

The procedure laid down in sub-regulation (1) and sub-regulations (6) to (13) of Regulation 12 shall, so far as may be, apply to an information received under Section 21.

14. Time limit on entertaining complaint or information

[1]**[**Applicable to a complaint or information pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to 17.11.2006**]**

Where the Council is satisfied that there would be difficulty in securing proper evidence of the alleged misconduct, or that the member against whom the complaint has been filed, would find it difficult to lead evidence to defend himself on account of the time lag, or that changes have taken place rendering the inquiry procedurally inconvenient or difficult, the Council may refuse to entertain a complaint or information in respect of misconduct made more than 10 years after the same was alleged to have been committed.

15. Procedure in enquiry before the Disciplinary Committee [1]**[**Applicable to a complaint or information pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to 17.11.2006**]**

(1) It shall be the duty of the Secretary to place before the Disciplinary Committee all the facts brought to the knowledge which are relevant for the purpose of the enquiry by the Disciplinary Committee.

(2) If the Respondent pleads guilty, the Disciplinary Committee shall record the plea and submit its report to the Council.

(3) The Respondent shall have a right to defend himself before the Disciplinary Committee either in person or through a legal practitioner or any other member.

(4) Except as otherwise provided in these Regulations, the Disciplinary Committee shall have the power to regulate its procedure in such manner as it considers just and expedient.

(5) Where during the course of an enquiry there occurs a change in the membership of the Disciplinary Committee for any reason

[1] Inserted by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008.

whatsoever, any party to the enquiry may demand that the enquiry be held 'de-novo' and when such a demand is made the Disciplinary Committee may for sufficient cause and for reasons to be recorded in writing, order that the enquiry shall be held 'de-novo'.

16. Report of the Disciplinary Comm

[1][Applicable to a complaint or information pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to 17.11.2006]

(1) The Disciplinary Committee shall submit its report to the Council.

(2) Where the finding of the Disciplinary Committee is that the Respondent is guilty of professional and or other misconduct, a copy of the report of the Disciplinary Committee shall be furnished to the Respondent and he shall be given the opportunity of making a representation in writing to the Council.

(3) The Council shall consider the report of the Disciplinary Committee along with the representation in writing of the Respondent, if any, and if, in its opinion, a further enquiry is necessary, shall cause such further enquiry to be made whereupon a further report shall be submitted by the Disciplinary Committee.

(4) The Council shall, on the consideration of the report and the further report, if any, and the representation in writing of the Respondent, if any, record its findings:

Provided that if the report of the Disciplinary Committee is that the Respondent is not guilty of any professional or other misconduct, the Council shall not record its findings contrary to the report of the Disciplinary Committee.

(5) The finding of the Council shall be communicated to the Complainant and the Respondent.

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[1] Inserted by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008.

17. Procedure in a hearing before the Council

[1][Applicable to a complaint or information pending before the Council or any inquiry initiated by the Disciplinary Committee or any reference or appeal made to a High Court prior to 17.11.2006]

(1) If the Council, in view of its findings, is of opinion that there is a case for passing an order under sub-section (4) of Section 21, it shall:-

(a) furnish to the Respondent a copy of its findings; and

(b) give him a notice calling upon him to appear before it on a specified date or if he does not wish to be heard in person, to send within a specified time, such representation in writing as he may wish to make in connection with the order to be passed against him under sub-section (4) of Section 21.

(2) The scope of the hearing or of the representation in writing, as the case may be, shall be restricted to the order to be passed under sub-section (4) of Section 21.

(3) The Council shall, after hearing the Respondent if he appears in person, or after considering the representation, if any, made by him, pass such orders as it may think fit.

(4) The order passed by the Council shall be communicated to the Complainant and the Respondent.

[2][17A. Fee and procedure for investigation of a complaint or information to be followed by the Director (Discipline), Disciplinary Directorate and procedure for inquiry by the Disciplinary Committee

[Applicable to a complaint or information received on or after 17.11.2006]

[1&2] Inserted by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008.

(1) Every complaint, other than a complaint filed by or on behalf of the Central Government or any State Government or any statutory authority, shall be accompanied by a fee of Rs.2,500/-.

(2) Each such complaint or information shall be dealt with in accordance with the procedure specified in the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.**]**

18. Notification of removal

The removal of a member's name from the Register shall be notified in the Gazette of India and shall also be communicated in writing to him.

[1][19. Restoration to membership

(1) The Council may, on an application in the appropriate Form*, received in this behalf from a member whose name has been removed from the Register under clause (c) of sub-section (1) of section 20, restore his name, if he is otherwise eligible to such membership, on his paying the arrears of annual membership fee, entrance fee and additional fee determined by the Council under the Act.

(2) The restoration under sub-regulation (1) shall be with effect from the date on which the application and fee are received:

Provided that where such an application for restoration, complete in all respects, is received within the same year in which the name was removed, the Council may restore the name on his paying the annual membership fee due for that year, entrance fee and the additional fee for

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[1] Substituted, for the following, by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary dated 25th September, 2008:

—19. Restoration to membership

The Council may, on an application in the *appropriate Form, received in this behalf from a member whose name has been removed from the Register restore his name, if he is otherwise eligible to such membership, on his paying before such restoration, the balance of the entrance fee, if any, the annual membership fee for the year during which his name is restored, a restoration fee of' A[one hundred rupees] together with the annual membership fee for the year in which his name was removed from the Register:

Provided that where such removal has taken place un 0 and

an application for restoration, complete in all respects, is received by the Secretary within the same year in which the name was removed, the Council may restore the name with effect from the date on which it was removed from the Register :

Provided further that the restoration of a member's name which was removed under the orders of the High Court shall be effected only in accordance with such orders.‖

[A]Substituted for the words "fifty rupees" effective from 1.4.2000, by Notification No.1-CA(7)/44/99 published in the Gazette of India dated 26th February, 2000.

[*] Form ―9‖ of Schedule `A'.

restoration, with effect from the date on which it was removed from the Register:

Provided further that the restoration of a member's name which was removed under the orders of the Board of Discipline or the Disciplinary Committee or the Appellate Authority or the High Court shall be effected only in accordance with such orders.**]**

20. Notification of restoration

The restoration of a member's name to the Register shall be notified in the Gazette of India and shall also be communicated in writing to him.

CHAPTER III

EXAMINATIONS

[1][21.] Omitted

22. Conduct of examinations

(1) The examinations shall be conducted in such manner and at such time and places as the Council may direct:

Provided that there shall be at least one examination in each year.

[2][Provided that any change in the schedule of examination due to any reason, duly approved by the Examination Committee shall be announced through the website of the Institute**]**

[3][23.] Deleted

[1] The following Regulation was omitted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

[A] ―[21.Conditions to become a member

Except as otherwise provided in the Act or these Regulations, a person in order to qualify himself for membership of the Institute should have—

(a) completed the practical training as provided in these Regulations and have passed the Final examination as per the syllabus specified in Schedule 'B'; or

(b) completed the practical training, passed the Final examination as per the syllabus as may be specified by the Council and attended the course as provided in these Regulations.]‖

[A]Substituted earlier, for the following, by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001:-

―21. Conditions to become a member

Except as otherwise provided in the Act or these Regulations, a person in order to qualify himself for membership of the Institute shall have completed the practical training as provided in these Regulations and have passed the Final examination as per the syllabus specified in Schedule `B'.‖

[2] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

[3] The following Regulation was deleted by Notification No. 1-CA(7)/51/2000 published in the Gazette of India, Extraordinary dated 17th August, 2001:-

―[23. Admission to the Entrance Examination, Fees and Syllabus

(1) No candidate shall be admitted to the Entrance Exa

meaning of clause (ix) of sub-regulation (1) of regulation 2 or is undergoing the graduation course:

Provided that a candidate who having appeared at the Entrance Examination held after 1st January, 1985 has failed in the said examination on three occasions, shall not be admitted to the Entrance Examination.

(2) A candidate for admission to the Entrance Examination shall pay such fee as may be fixed by the Council from time to time.

(3) A candidate for admission to the Entrance Examination shall be examined in the subjects prescribed in paragraph 1 of Schedule `B'.

1[24.] Omitted

2[25.] Omitted

(Contd. from previous page)

(4) Notwithstanding anything contained in these regulations, the Council may, at any time after the commencement of registration for the Foundation Course, discontinue the Entrance Examination]‖

The above was earlier substituted for the following by Notification No.1-CA(7)19/92 published in the Gazette of India, dated 7th March, 1992:-

—[23. Admission to the Entrance Examination

(1) No candidate shall be admitted lo the Entrance examination unless he is a graduate within the meaning of clause (ix) of sub-regulation (1) of regulation 2 or is undergoing the graduation course:

PROVIDED that a candidate who having appeared at the Entrance Examination held after 1st January, 1985 has failed in the said examination on three occasions, shall not be admitted to the Entrance Examination

24. Admission fee for the Entrance Examination

A candidate for admission to the Entrance Examination shall pay such fee as may be fixed by the Council from time to time.

25. Syllabus for the Entrance Examination

A candidate for the Entrance Examination shall be examined in the subjects prescribed in paragraph 1 of Schedule `B'.]‖

1 The following Regulation was omitted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006: A—[24. Registration for the Foundation Course

(1) No candidate shall be registered for the Foundation Course unless he has passed the Senior Secondary Examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto.

(2) Notwithstanding anything contained in sub-regulation (1), a person who has appeared in the final Senior Secondary Examination or an examination recognised by the Government or the Council as equivalent thereto may also be provisionally registered for the Foundation Course by the coaching organisation set-up under the control and supervision of the Council:

Provided that the provisional registration of a person shall be confirmed only after satisfactory proof has been furnished by him to the coaching organisation within a period of six months from the date of provisional registration of having passed the aforesaid examination:

Provided further that if such a person fails to produce such proof within the aforesaid period his provisional registration shall be cancelled and no part of the registration fee or the tuition fee paid by him shall be refunded and for the purpose of these Regulations no credit shall be given for the theoretical instructions undergone.

(3) Before admission to the Foundation Course, a candidate shall pay such fee, as may be fixed by the Council from time to time.]‖

B—[(4) Notwithstanding anything contained in these Regulations, the Council may, at any time after the commencement of registration for the Professional Education (Course-I), discontinue registration for the Foundation Course.]‖

AInserted by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992.

2 The following Regulation was omitted by Notification No. 1-CA(7)//92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary dated 13th September, 2006: A —[25.Admission to the Foundation Examination, Fees and Syllabus

(1) No candidate shall be admitted to the Foundation Examination unless he produces a certificate from the head of the coaching organisation, to the effect that he is registered with the coaching organisation and has complied with the requirements of the postal tuition scheme:

Provided that commerce graduates who have passed the graduation examination with accountancy and auditing and mercantile law or commercial law, securing in aggregate a minimum of 50% of the total marks in the examinatio

graduates who have passed the graduation examination with mathematics as one of the subjects securing in the aggregate a minimum of 60% of the total marks in the examination or graduates other than commerce graduates who have passed the graduation examination with any other

[1][25A.] Omitted

(Contd. from previous page)

subjects other than mathematics securing in the aggregate a minimum of 55% of the total marks in the examination shall be exempted from passing the Foundation Examination:

Provided further that they shall be permitted to register themselves as articled/audit clerks to receive practical training prescribed under these Regulations, if found otherwise eligible.

Explanation — For the purpose of this regulation, commerce graduate shall mean a graduate having passed the graduation examination with accountancy and auditing and mercantile law or commercial law as full papers, irrespective of any other subjects offered in the curriculum. (2) A candidate for the Foundation Examination shall pay such fees as may be fixed by the Council from time to time. (3) A candidate for the Foundation Examination shall be examined in the subjects prescribed in paragraph 1A of Schedule 'B'.]

[B][(4) Notwithstanding anything contained in these Regulations, the Council may, at any time after the commencement of registration for the Professional Education (Course-I), discontinue holding the Foundation Course Examination under these Regulations and require the candidates to pass the Professional Education (Examination-1) as per the syllabus as may be specified by the Council.]

[A]Inserted by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992.

The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

[A] —25A. Registration for Professional Education (Course-I)

[1]

(1) No candidate shall be registered for the Professional Education (Course-I) unless he has passed the Senior Secondary Examination (10 + 2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the Council as equivalent thereto:

[B] [Provided that no registration for the Professional Education (Course-I) shall be made after the commencement of registration of Common Proficiency Test under regulation 25C.]

[C] [(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has appeared in the final Senior Secondary Examination or an examination recognised by the Central Government as equivalent thereto may be provisionally registered for the Professional Education (Course-I) by the Board of Studies of the Institute:

Provided that the provisional registration of such candidate shall be confirmed only after satisfactory proof of having passed the examination referred to in this sub-regulation, has been furnished by him to the Board of Studies of the Institute within a period of six months from the date of provisional registration:

Provided further that if such candidate fails to produce such proof within the aforesaid period of six months his provisional registration shall be cancelled and the registration fee or the tuition fee paid by him shall not be refunded and for the purpose of these regulations no credit shall be given for the theoretical education undergone and eligibility tests passed.]

(3) A candidate shall pay such fee, as may be fixed by the Council from time to time, along with his application in the Form approved by the Council, for registration to the Professional Education (Course-I).

[A] Inserted by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001.

[B] Inserted by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

[C]Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

—[(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has appeared in the final Senior Secondary Examination or an examination recognised by the Central Government or the Council as equivalent thereto may be provisionally registered for the Professional Education (Course-1) by the head of the coaching organisation, by whatever name designated, set up under the aegis of the Council:

[1][25B.] Omitted

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PROVIDED that the provisional registration of such candidate shall be confirmed only after satisfactory proof of having passed the exami been

furnished by him to the coaching organisation within a period of six months from the date of provisional registration:
PROVIDED FURTHER that if such candidate fails to produce such proof within the aforesaid period of six months his provisional registration shall be cancelled and the registration fee or the tuition fee paid by him shall not be refunded and for the purpose of these Regulations no credit shall be given for the theoretical education undergone and eligibility tests passed.]‖

[1] The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

25B. Admission to the Professional Education (Examination-I), Fees and Syllabus.

[A][(1) No candidate shall be admitted to the Professional Education (Examination-I) unless he produces a certificate to the effect that he is registered with the Board of Studies of the Institute and has complied with the requirements of the theoretical education scheme, as may be specified by the Council from time to time:
Provided that a graduate within the meaning of clause (ix)(b) of regulation 2 shall be exempted from passing the Professional Education (Examination-I), if such person is a -
(i) commerce graduate having passed the graduation examination with accountancy, auditing and mercantile law or commercial law as full examination papers, securing in the aggregate a minimum of 50% of the total marks in the examination; or
(ii) non-commerce graduate having passed the graduation examination with mathematics as one of the subjects securing in the aggregate a minimum of 60% of the total marks in the examination; or
(iii) commerce graduate having passed the graduation examination without accountancy, auditing and mercantile law or commercial law as full examination papers and non-commerce graduate having passed the graduation examination with subjects other than mathematics as one of the subjects securing in the aggregate a minimum of 55% of the total marks in the examination: Provided further that a candidate who has passed the final examination conducted by the Institute of Cost and Works Accountants of India or by the Institute of Company Secretaries of India, set up under the Cost and Works Accountants Act, 1959 (23 of 1959) or the Company Secretaries Act, 1980 (56 of 1980) respectively shall also be exempted from passing the Professional Education (Examination-I).
Explanation — For the purpose of this regulation -
(i) "full examination paper" means a paper carrying not less than 50 marks;
(ii) for the purpose of calculating the percentage of marks, the marks secured in subjects in which a person is required by the regulations of the university or the examining body concerned to obtain only pass marks and for which no special credit is given for higher marks, shall be ignored;
(iii) in the case of non-commerce graduates with mathematics as one of the subjects, if the marks allotted to the subject of mathematics, involving one or more papers in the syllabus for the concerned course are less than 10 per cent of the total marks in the examination shall be deemed to be graduate with subject other than mathematics as one of the subjects, and shall be covered under regulation 25B(l)(iii); and
(iv) any fraction of half or more shall be rounded up to the next whole number.]
(2) Notwithstanding anything contained in sub-regulation (1) above, a candidate, who fails to pass the Professional Education (Examination-I) in five consecutive attempts from the examination in which he is eligible to appear, shall not be admitted to the said examination.

[B][Provided that a candidate, who has exhausted his/her five consecutive attempts in the Professional Education (Examination-I), shall be eligible to be admitted to the said examination

[1][25C. Registration for[1][Common Proficiency Course]

(Contd.from previous page)

for five additional attempts in any of the examinations held on or before the 31st December, 2007.]
Explanation — For the purpose of this regulation, any attempt not availed of after becoming eligible to appear in the examination shall be reckoned as an attempt for calculating the five consecutive attempts.
(3) A candidate for the Professional Education (Examination-I) shall pay such fees as may be fixed by the Council from time to time.
(4) A candidate for the Professional Education (Examination-I) shall be examined in the subjects as may be specified by the Council from time to time.
[C][(5) Notwithstanding anything contained in these regulations, the Council may at any time after the commencement of registration for the Common Proficiency Test discontinue holding Professional Education (Examination-I) under these regulations and require the candidates to pass Common Proficiency Test as per the syllabus as may be specified by the Council from time to time.]

[A] Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:
―[(1) No candidate shall be admitted to the Professional Education (Examination-I) unless he produces a certificate from the head of the coaching organisati der the

aegis of the Council to the effect that he is registered with the coaching organisation and has complied with the requirements of the theoretical education scheme, as may be specified by the Council from time to time:

PROVIDED that a graduate within the meaning of clause (ix)(b) of regulation 2 shall be exempted from passing the Professional Education (Examination-I), if such person is a – (i) commerce graduate having passed the graduation examination with accountancy, auditing and mercantile law or commercial law as full examination papers, securing in the aggregate a minimum of 50% of the total marks in the examination; or

(ii) non-commerce graduate having passed the graduation examination with mathematics as one of the subjects securing in the aggregate a minimum of 60% of the total marks in the examination; or

(iii) commerce graduate having passed the graduation examination without accountancy, auditing and mercantile law or commercial law as full examination papers and non-commerce graduate having passed the graduation examination with subjects other than mathematics as one of the subjects securing in the aggregate a minimum of 55% of the total marks in the examination: PROVIDED FURTHER that a candidate who has passed the final examination conducted by the Institute of Cost and Works Accountants of India or by the Institute of Company Secretaries of India, set up under the Cost and Works Accountants Act, 1959 (23 of 1959) or the Company Secretaries Act, 1980 (56 of 1980) respectively shall also be exempted from passing the Professional Education (Examination-I).

Explanation—For the purpose of this regulation –

(i) "full examination paper" means a paper carrying not less than 50 marks;

(ii) for the purpose of calculating the percentage of marks, the marks secured in subjects in which a person is required by the regulations of the university or the examining body concerned to obtain only pass marks and for which no special credit is given for higher marks, shall be ignored;

(iii) in the case of non-commerce graduates with mathematics as one of the subjects, if the marks allotted to the subject of mathematics, involving one or more papers in the syllabus for the concerned course are less than 10 per cent of the total marks in the examination shall be deemed to be graduate with subject other than mathematics as one of the subjects, and shall be covered under regulation 25B(l)(iii); and

(iv) any fraction of half or more shall be rounded up to the next whole number.]‖

в Inserted by Notification No.1-CA(7)/83/2005 published in Part III, Section 4 of the Gazette of India, Extraordinary dated 28th July, 2005

cInserted by Notification No.1-CA(7)/92/2006 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 13th September, 2006

1 Inserted by Notification No.1-CA(7)/92/2006 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 13th September, 2006

(1) No candidate shall be registered for 1[Common Proficiency Course]unless he has passed the Class 10 examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto:

PROVIDED that a candidate who was earlier registered for Foundation Course/Professional Education (Course-I) under these regulations shall be entitled for registration to1[Common Proficiency Course]subject to such conditions as may be specified by the Council.

(2) A candidate shall pay such fees, as may be fixed by the Council, which shall in any case not exceed rupees fifteen thousand, along with his application in the Form approved by the Council, for registration to the 1[Common Proficiency Course].

2[(3) Notwithstanding anything contained in these regulations, the Council may, after the commencement of registration for the Foundation Course, discontinue registration for the Common Proficiency Course by notice in the website of the Institute.]

25D. Admission to Common Proficiency Test, Fee and Syllabus

(1) No candidate shall be admitted to Common Proficiency Test unless he is registered with the Board of Studies of the Institute and has appeared in the Senior Secondary Examination (10+2) examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government [3][or the State Government] as equivalent thereto [4][for the purposes of admission to graduation courses] and has complied with such requirements as may be specified by the Council from time to time.

[5][(1A) Any graduate or post graduate referred to in sub-clause (ix) of regulation 2 shall be exempted from passing the Common Proficiency Test under this regulation if such person is a -

(i) graduate or post graduate in commerce having secured in aggregate a minimum of fifty-five per cent. of the total marks or its equivalent grade in the examination conducted by any recognised University (including Open University) by studying any three papers of 100 marks each out of Accounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management (including Financial Management), Taxation (including Direct Tax Laws and Indirect Tax Laws), Costing, Business Administration or Management Accounting; or

(ii) graduate or post graduate other than those referred to in clause (i), having secured in aggregate a minimum of sixty per cent. of the total marks or its equivalent grade in the examination conducted by any recognised University (including Open University).

(1B) Any candidate who has passed the Intermediate examination conducted by the Institute of Cost Accountants of India set up under the Cost and Works Accountants Act, 1959 (23 of 1959) or by the Institute of Company Secretaries of India set up under the Company Secretaries Act, 1980 (56 of 1980) shall also be exempted from passing the Common Proficiency Test under this regulation.

Explanation.-For the purposes of sub-regulations (1A) and (1B),-

(i) for calculating the percentage of marks, the marks secured in subjects in which a person is required by the University (including open University) to obtain only pass marks and for which no special credit is given for higher marks, shall be ignored; and

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[1] Substituted for the words, ―Common Proficiency Test‖, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

[2] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the

[3,4&5] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

(ii) any fraction of half or more shall be rounded up to the next whole number].

(2) A candidate for the Common Proficiency Test shall pay such fees, as may be fixed by the Council, which shall in any case not exceed rupees ten thousand.

(3) A candidate for the Common Proficiency Test shall be examined in the syllabus [1][approved]by the Council from time to time.]

[2][(4) Notwithstanding anything contained in these regulations, the Council may, after the commencement of the Foundation Examination,

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[1] Substituted for the words, ―as may be specified‖ by Notification No.1-CA(7)/178/2016 published in

[2] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

discontinue holding the Common Proficiency Test and the candidates shall be required to pass the Foundation Examination as per the syllabus approved by the Council from time to time under regulation 25F.]

[1][25E. Registration for the Foundation Course

(1) No candidate shall be registered for the Foundation Course unless he has appeared in the Senior Secondary (10+2) Examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto for the purpose of admission to graduation course.

(2) A candidate shall pay such fee, as may be fixed by the Council from time to time, which shall not exceed twenty-five thousand rupees, along with an application in the form approved by the Council for registration to the Foundation Course.]

[2][25F. Admission to the Foundation Examination, Fee and Syllabus

(1) No candidate shall be admitted to the Foundation Examination unless he -

(a) is registered with the Board of Studies of the Institute on or before 30th day of June or 31st day of December for the examination to be held in the months of November or May respectively; and

(b) has passed the Senior Secondary (10+2) examination conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto for the purpose of admission to graduation course.

(2) A candidate for the Foundation examination shall pay such fees, as may be fixed by the Council, which shall in any case not exceed ten thousand rupees.

(3) A candidate for the Foundation examination shall be examined in the syllabus approved by the Council from time to time.

1&2Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

1[26.] Omitted

2[27.] Omitted

3[28.] Omitted

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1 The following Regulation was omitted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006: A—[26. Admission to the Intermediate Examination
No candidate shall be admitted to the Intermediate Examination unless:—
(i) (a) he has passed the Entrance Examination and is a graduate within the meaning of clause (ix) of sub-regulation (1) of Regulation 2; or
(b) he has passed the Foundation Examination or is exempted from passing the said examination under these Regulations; and
(ii) he has completed not less than nine months of service as an articled clerk or as an audit clerk or partly as an articled clerk and partly as an audit clerk, three months prior to the first day of the month in which the examination is held; and
(iii) he produces a certificate from the head of the coaching organisation to the effect that he has complied with the requirements of the postal tuition scheme:
Provided that the aforesaid certificate shall be valid for such period computed from the date of its issue as may be specified by the coaching organisation, whereafter the candidate shall have to obtain a fresh certificate after fulfilling such conditions as may be imposed by the coaching organisation in that behalf.]
ASubstituted earlier, for the following by Notification No. 1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:
—[26. Admission to the Intermediate Examination
(1) No candidate shall be admitted to the Intermediate Examination unless-
(i) he has on the 1st day of February or the 1st day of August of each year for eligibility to the examination that may be held in May or November, respectively, completed not less than nine months of service as an articled clerk or as an audit clerk or partly as an articled clerk and partly as an audit clerk; and
(ii) he produces a certificate from the head of the coaching organisation, by whatever name designated, set up under the aegis of the Council, to the effect that he has complied with the requirements in this behalf of postal tuition scheme:
Provided that the aforesaid certificate shall be valid for such period computed from the date of its issue as may be specified by the coaching organisation, whereafter the candidate shall obtain a fresh certificate after fulfilling such conditions as may be imposed by the coaching organisation in that behalf.
(2) Notwithstanding anything contained in sub-regulation (1), above, a candidate who has entered into articled or audit service for the first time on or after the 18th July, 1964 shall not be admitted to the Intermediate examination if he fails to pass in any of the examinations held within ten years from the date of registration:
Provided, however, that a' candidate who is debarred, as aforesaid, from appearing in the Intermediate examination may be permitted to appear in the said examination or in the Croup in which he has failed to qualify, for a further term, as aforesaid, if he has satisfied the requirement of sub-regulation (3) of regulation 57 and has complied with the requirements of the postal tuition scheme.]

2 The following Regulation was omitted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:
—[27. Admission fee for the Intermediate Examination
A candidate for admission to both the groups or only one group of the Intermediate

examination shall pay such fee as may be fixed by the Council from time to time.]‖

3 The following Regulation was omitted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006: A—[28. Syllabus for the Intermediate Examination

(1) A candidate for the Intermediate Examination held after 1st January, 1985 shall be examined in the groups and subjects prescribed in Paragraph 2 of Schedule 'B'.

B(2) Notwithstanding anything contained in these Regulations, the Council may, at any time after introduction of Professional Education (Course-II), discontinue holding the Intermediate

1[28A.] Omitted

2[28B.]Omitted

(Contd. from previous page)

Examination under Schedule 'B' and require the candidates to pass the Professional Education (Examination-II) as per the syllabus as may be specified by the Council.]

ASubstitutedfor the following by Notification No.1-CA(7)/19/92 published in Part-III, Section 4 of the Gazette of India dated 7th March, 1992:

—28. Syllabus for the Intermediate examination

A candidate for the Intermediate examination held after 1st January, 1985 shall be examined in the groups and subjects prescribed in paragraph 2 of Schedule 'B'.‖

BSubstituted for the following by Notification No.1-CA(7)/51/2000 published in Part-III, Section 4 of the Gazette of India, Extraordinary, dated 17th August. 2001:

—(2) Notwithstanding anything contained in these Regulations, the Council may, at any time after introduction of the Foundation Course, discontinue holding the Intermediate Examination and require the candidates to pass the Intermediate Examination as per the syllabus given in Paragraph 2A of Schedule "B‖.‖

1 The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

A28A.Registration for Professional Education (Course-II)

(1) No candidate shall be registered for the Professional Education (Course-II) unless he has passed the Professional Education (Examination-I) or is exempted from the said examination under these Regulations:

Provided that a candidate who has passed the Entrance or Foundation Examination under the Chartered Accountants Regulations, 1988, shall be eligible to register himself for the Professional Education (Course-II).

B[(2) Notwithstanding anything contained in sub-regulation (1), a candidate falling in any of the following categories shall also be provisionally registered for the Professional Education (Course-II) by the Board of Studies of the Institute: (i) A candidate who has appeared in the Professional Education (Examination-I) under these regulations; or the final examinations of the Institute of Cost and Works Accountants of India or the Institute of Company Secretaries of India; (ii) A candidate who has passed the second year graduation examination giving a declaration to the effect that being

eligible to appear in the final year graduation examination within six months from the date of provisional registration intends to appear in the said final year graduation examination within the aforesaid period of six months.]

(3) The provisional registration of such candidate shall be confirmed only on submission of proof of having passed the Professional Education (Examination-I); or the Final Examination conducted by the Institute of Cost and Works Accountants of India or by the Institute of Company Secretaries of India or graduation examination with the minimum marks as specified in the first proviso to Regulation 25B(1) to the coaching organisation within a period of three months in the case of a candidate falling under clause (i) and within six months in the case of a candidate falling under clause (ii) of sub-regulation (2) from the date of appearing in final graduation examination:

Provided that if such a candidate fails to produce such proof within the aforesaid period of three months or six months, as the case may be, his provisional registration shall be cancelled and the registration fee or the tuition fee paid by him shall not be refunded and for the purpose of these Regulations no credit shall be given for the theoretical education undergone and eligibility tests passed.

(4) A candidate shall pay such fee, as may be fixed by the Council from time to time, along with his application in the Form approved by the Council, for admission to the Professional Education (Course-II).

C[(5) Notwithstanding anything contained in these regulations, the Council may at any time after the introduction of Professional Competence Course, discontinue registration for the Professional Education (Course-II).]

AInserted by Notification No.1-CA(7)/51/2000 published in Part-III, Section 4 of the Gazette of India Extraordinary, dated 17th August, 2001.

BSubstituted, for the following, by Notification No. 1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13thSeptember, 2006:

—(2) Notwithstanding anything contained in sub-regulation (1), a candidate falling in any of the following categories shall also be provisionally registered for the Professional Education (Course-II) by the head of the coaching organisation, by whatever name designated, set up under the aegis of the Council: (i) A candidate who has appeared in the Professional Education (Examination-1) under these regulations; or the Final Examinations of the Institute of Cost and Works Accountants of India or the Institute of Company Secretaries of India; (ii) A candidate who has passed the second year graduation examination giving a declaration to the effect that being eligible to appear in the final year graduation examination within six months from the date of provisional registration intends to appear in the said final year graduation examination within the aforesaid period of six months.‖

CInserted by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

2The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

28B. Admission to the Professional Education (Examination-II), Fees and Syllabus

A[(1) No candidate shall be admitted to the Professional Education (Examination-II) unless he produces a certificate to the effect that he is registered with the Board of Studies of the Institute and has complied with the requirements of the theoretical education scheme as may be specified by the Council from time to time.]

(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has completed the practical training either partly or fully before the commencement of these Regulations but has not passed the Intermediate examination under the syllabus given in para 2A of Schedule 'B' to these

[1][28C.] Omitted

(Contd. from previous page)

Regulations shall, instead be required to pass Professional Education (Examination-II) and for the purpose of these Regulations, the eligibility test earlier passed by him, if any, shall remain valid: PROVIDED that such candidate shall be entitled to continue and complete the practical training under these Regulations.

(3) Notwithstanding anything contained in sub-regulations (1) and (2), a candidate who fails to pass the Professional Education (Examination-II) in five consecutive attempts from the examination in which he is eligible to appear, shall not be admitted to the said examination.

[B][Provided that a candidate, who has exhausted his/her five consecutive attempts in the Professional Education (Examination-II), shall be eligible to be admitted to the said examination for five additional attempts in any of the examinations held on or before the 31st December, 2007.]

Explanation - For the purpose of this regulation, any attempt not availed of after becoming eligible to appear in the examination shall be reckoned as an attempt for calculating the five consecutive attempts.

(4) A candidate for the Professional Education (Examination-II) shall pay such fees as may be fixed by the Council from time to time.

(5) A candidate for the Professional Education (Examination-II) shall be examined in the subjects as may be specified by the Council from time to time.

[C][(6) Notwithstanding anything contained in these regulations, the Council may at any time after the introduction of Professional Competence Course discontinue holding Professional Education (Examination-II) under these regulations and require the candidates to pass the Professional Competence Examination as per the syllabus as may be specified by the Council from time to time.]

[A]Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary dated 13th September, 2006:

—(1) No candidate shall be admitted to the Professional Education (Examination-II) unless he produces a certificate from the head of the coaching organisation, by whatever name designated, set up under the aegis of the Council, to the effect that he is registered with the coaching organisation and has complied with the requirements of the theoretical education scheme.|

[B] Inserted by Notification No.1-CA(7)/83/2005 published in Part III, Section 4 of the Gazette of India, Extraordinary dated 28th July, 2005

[C] Inserted by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006

[1]The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

[A][28C. Admission to [B][Intermediate (Professional Competence) Examination]

(1) No candidate shall be admitted to [B]Intermediate (Professional Competence) Examination] unless -

(a) he has passed Common Proficiency Test held under these regulations and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognized by the Central Government [C][or the State Government] as equivalent thereto [D][for the purposes of admission to graduation courses]; and

(b) he has [E][served] for not less than fifteen months as an articled assistant or as an audit assistant or partly as an articled assistant and partly as an audit assistant, three months prior to the first day of the month in which examination is held [F][and has been so continuing on the first day of the said month]; and

(c) he has completed a course on Information Technology Training for such period and in such manner and within such time as may be specified by the Council from time to time:

Provided that a candidate who has passed Foundation Examination/ Professional Education (Examination-I) and successfully completed the Computer Training programme or Information Technology Training under these regulations shall be admitted to the said examination subject to compliance of clause (b) above:

Provided further that a candidate who was exempted from passing the Professional Education (Examination-I) under proviso to sub-regulation (1) of regulation 25B and is registered as a candidate for the Professional Education (Course-II) shall be admitted, after discontinuance of the Professional Education (Examination-II), to the said examination, subject to his being otherwise eligible

[1][28D. Enrolment for[2][Intermediate (Integrated Professional Competence) Course]and Fees

(1) The study course for the chartered accountancy candidates shall be named as [3][Intermediate (Integrated Professional Competence) Course], which shall be composed of three levels viz. Group I, Accounting Technician (optional) and Group II. A candidate may opt for enrolment to Group I or Group I and Accounting Technician or Accounting Technician and/or Group II or Group I and Group II or for all the levels referred to above in this regulation.

(2) [4][No candidate shall be eligible for enrolment to any of the level of the Intermediate (Integrated Professional Competence) Course, unless he –

(a) has passed the Common Proficiency Test held under these regulations and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government or the State Government as equivalent thereto for the purposes of admission to graduation courses; or

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to appear in the Professional Education (Examination-II) [C][and he fulfils the condition laid down under clause (b)].

(2) A candidate for the [H][Intermediate (Professional Competence) Examination] shall pay such fees, as may be fixed by the Council, which shall not exceed rupees ten thousand in any case.

(3) A candidate for [H][Intermediate (Professional Competence) Examination] shall be examined in the syllabus as may be specified by the Council from time to time.]

[A&H] Inserted by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

[B]Substituted, for the words, ―Professional Competence Examination‖ wherever they occur in Regulation 28-C, by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[C,D,F&G]Inserted by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

[E]Substituted, for the word, ―worked‖, by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

[1] Inserted by Notification No.1-CA(7)/123/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 3rd December, 2008.

[2&3] Substituted, for the words, ―Integrated Professional Competence Course‖ wherever they occur in Regulation 28-D, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[4] Substituted, for the following, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

"No candidate shall be eligible for enrolment to any of the level(s) of the Integrated Professional Competence Course unless he has passed the Common Proficiency Test held under these regulations and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto‖

(b) has been exempted from passing Common Proficiency Test under regulation 25D.]

Provided that a candidate who has passed Entrance Examination or Foundation Examination or Professional Education (Examination-I) under these regulations shall be eligible for enrolment to [1][Intermediate (Integrated Professional Competence) Course] subject to such conditions as may be specified by the Council:

[2][Provided further that a candidate who was already registered for erstwhile Intermediate or Professional Education (Course-II) or Intermediate (Professional Competence) Course under these regulations shall be eligible for enrolment or conversion to Intermediate (Integrated Professional Competence) Course subject to such conditions as may be specified by the Council.]

[3][(2A)Notwithstanding anything contained in sub-regulation (2), a candidate who is pursuing the final year of graduation course shall be provisionally registered to the Intermediate (Integrated Professional Competence) Course which shall be confirmed only on submission of satisfactory proof of having passed the graduation examination with the minimum marks as provided in sub-regulation (1A) of regulation 25D within such period not exceeding six months as may be decided by the Council, from the date of appearance in the final year graduation examination:

Provided that if such candidate fails to produce the proof within the aforesaid period, his provisional registration shall be cancelled and the registration fee or the tuition fee, as the case may be, paid by him shall

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1 Substituted, for the words, ―Integrated Professional Competence Course‖ wherever they occur in

2 Regulation 28-D, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.
Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:
―Provided further that a candidate who was already registered for erstwhile Intermediate Examination as per syllabus under paragraph 2 or 2A of Schedule B or of Professional Education (Course-II) under sub-regulation (1) of regulation 28A or [A][Intermediate (Professional Competence) Examination] under regulation 28C of these regulations shall be eligible for enrolment/conversion to [B][Intermediate (Integrated Professional Competence) Course] subject to such conditions as may be specified by the Council.‖
[A] Inserted by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.
[B] Substituted, for the words, ―Integrated Professional Competence Course‖ wherever they occur in Regulation 28-D, by Notification No. 1CA(7)/145/2012 published in Part III,

3 Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

not be refunded and for the purpose of these regulations no credit shall be given for the theoretical education undergone.]

(3) A candidate shall pay such fees for enrolment

to[1][Intermediate (Integrated Professional Competence) Course] as may be fixed by the Council which shall not exceed rupees twelve thousand along with his application in the Form as may be approved by the Council.

[2][(4) Notwithstanding anything contained in these regulations, the Council may, after the commencement of registration for the Intermediate Course, discontinue registration for the Intermediate (Integrated Professional Competence) Course by notice in the website of the Institute.]

28E. Admission to [3][Intermediate (Integra

Competence) Examination], Fees and Syllabus

[Applicable to candidates appearing in 3[Intermediate (Integrated Professional Competence) Examination],under the syllabus 4[approved]by the Council under sub-regulation (3) of this regulation.

(1) No candidate shall be admitted to 3[Intermediate (Integrated Professional Competence) Examination], unless:-

(a) he is enrolled for the relevant level(s) of the 3[Intermediate (Integrated Professional Competence) Course]; and

(b) he produces a certificate to the effect that he has undergone a study course, for a period not less than 5[eight months], as may be specified by the Council for the relevant level(s), as on the first day of the month in which the examination is held, in the manner as may be specified by the Council from time to time; and

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1 Substituted, for the words, ―Integrated Professional Competence Course‖ wherever they occur in Regulation 28-D, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

2 Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India,

3 Substituted respectively for the words ―Integrated Professional Competence Examination‖, ―Integrated Professional Competence Course‖ and ―Professional Competence Examination‖ wherever they occur in Regulation 28-E, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

4 Substituted for the words, ―as may be specified‖ by Notification No.1-CA(7)/178/2016 published in

5 Substituted for the words ―nine months‖ by Notification No.1-CA(7)/167/2014 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 23rd January, 2015

1[Provided that a candidate who has been exempted from passing Common Proficiency Test under sub-regulation (1A) of regulation 25D and enrolled for the Intermediate (Integrated Professional Competence) Course shall be eligible to appear in the examination on completion of nine months of practical training under regulation 50.]

(c) he has completed a course on Information Technology Training or Computer Training Programme for such period and in such manner and within such time as may be specified by the Council from time to time.

(2) A candidate for the 2[Intermediate (Integrated Professional Competence) Examination], shall pay such fees, as may be fixed by the Council, which shall not exceed rupees ten thousand.

(3) A candidate for the 2[Intermediate (Integrated Professional Competence) Examination], shall be examined as per the syllabus 3[approved] by the Council from time to time.

[4][(4) Notwithstanding anything contained in these regulations, the Council may after the commencement of registration for Intermediate Course, discontinue holding the Intermediate (Integrated Professional Competence) Examination and require the candidates to pass the Intermediate Examination as per the syllabus approved by the Council from time to time under regulation 28G.]

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[1] Inserted by Notification No.1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India,
[2]Substituted respectively for the words ―Integrated Professional Competence Examination‖, ―Integrated Professional Competence Course‖ and ―Professional Competence Examination‖ wherever they occur in Regulation 28-E, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012
[3]Substituted for the words, ―as may be specified‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017
[4]Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:
―(4) Notwithstanding anything contained in these regulations, the Council may at any time after the commencement of enrolment to [B][Intermediate (Integrated Professional Competence) Course] discontinue holding of [C][Intermediate (Professional Competence) Examination] under the syllabus as specified by the Council under sub-regulation (3) of regulation 28C and require the candidates to pass, in such manner as may be specified by the Council from time to time, [A]Intermediate (Integrated Professional Competence) Examination] as per the syllabus specified by the Council under sub-regulation (3) above.]‖
[A,B&C] Substituted respectively for the words ―Integrated Professional Competence Examination‖, ―Integrated Professional Competence Course‖ and ―Professional Competence Examination‖ wherever they occur in Regulation 28-E, by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[1][28F. Registration for Intermediate Course and Fees

(1) The study course for the chartered accountancy candidates shall be named as Intermediate Course, which shall be composed of three levels viz. Group I, Accounting Technician (optional) and Group II. A candidate may opt for enrolment to (i) Group I or (ii) Group I and Accounting Technician or (iii) Accounting Technician and Group II or (iv) Group I and Group II or (v) for all the levels referred to above in this regulation.

(2) A candidate for registration for Intermediate Course shall pay such fees as may be fixed by the Council which shall not exceed twenty-five thousand rupees along with his application in the form as may be approved by the Council.

(3) No candidate shall be registered for the Intermediate Course unless he has passed the Foundation Examination.

(4) Notwithstanding anything contained in sub-regulation (3), a graduate or post graduate within the meaning of clause (ix) of regulation 2 shall be eligible for registration to Intermediate Course, if such person is a –

(a) graduate or post graduate in commerce having secured in aggregate a minimum of fifty five per cent. of the total marks or its equivalent grade in the examination conducted by any recognised university (including Open University) by studying any three papers each carrying a minimum of fifty marks in a semester or yea more

marks over the entire duration of the concerned course, out of the subjects i.e., Accounting, Auditing, Mercantile laws, Corporate laws, Economics, Management (including Financial Management), Taxation (including Direct Tax Laws and Indirect Tax Laws), Costing, Business Administration or Management Accounting or similar to the title of these papers with different nomenclatures, as approved by the Board of Studies of the Institute; or

[1]Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4of the Gazette of India, Extraordinary dated 25th May, 2017

(b) graduate or post graduate other than those referred to in clause (a), having secured in aggregate a minimum of sixty per cent. of the total marks or its equivalent grade in the examination conducted by any recognised university (including Open University).

Explanation—For the purpose of this sub-regulation -

(i) for calculating the percentage of marks, the marks secured in subjects in which a person is required by the University (including Open University) to obtain only pass marks and for which no special credit is given for higher marks, shall be ignored; and

(ii) any fraction of half or more shall be rounded up to the next whole number.

(5) Notwithstanding anything contained in sub-regulation (3), a candidate who is pursuing the final year of graduation course shall be eligible for provisional registration to the Intermediate Course which shall be confirmed only on submission of satisfactory proof of having passed the graduation examination with the minimum marks as provided in sub-regulation (4) of this regulation within such period not exceeding six months as may be decided by the Council, from the date of appearance in the final year graduation examination:

Provided that if such candidate fails to produce the proof within the aforesaid period, his provisional registration shall be cancelled and for the purpose of these regulations –

(i) no credit shall be given for the theoretical education undergone; and

(ii) the Council may permit refund of such amount of registration and tuition fee, as may be decided by it from time to time.

(6) A candidate who has passed the Intermediate examination conducted by the Institute of Cost Accountants of India set up under the Cost and Works Accountants Act, 1959 (23 of 1959) or by the Institute of Company Secretaries of India set up under the Company Secretaries Act, 1980 (56 of 1980) shall also be eligible for registration to Intermediate Course:

Provided that a candidate who has passed the Entrance or erstwhile Foundation or Professional Education (Examination – I) or Common Proficiency Test under these regulations shall be eligible for registration to Intermediate Course subject to compliance with other provisions of these regulations and such other conditions as may be specified by the Council.**]**

[1][28G. Admission to the Intermediate Examination, Fees and Syllabus

(1) No candidate shall be admitted to the Intermediate Examination unless he is registered with the Board of Studies of the Institute and produces a certificate to the effect that he has undergone a study course for such period and in such manner as may be specified by the Council from time to time as on the first day of the month in which the examination is held:

Provided that a candidate who is registered for the Intermediate Course under sub-regulation (3) of regulation 28F shall be eligible for admission to the Intermediate examination after completion of nine months of practical training under regulation 50 on the first day of the month in which examination is held.

(2) Notwithstanding anything contained in sub-regulation (1), a candidate who was registered for the erstwhile Intermediate or Professional Education (Course–II) or Intermediate (Professional Competence) Course or the Intermediate (Integrated Professional Competence) Course shall be eligible for admission to the Intermediate Examination on such conditions as may be specified by the Council and subject to compliance with other provisions of these regulations.

(3) A candidate for the Intermediate examination shall pay such fees, as may be fixed by the Council from time to time, which shall not exceed ten thousand rupees.

(4) A candidate for the Intermediate Examination, shall be examined as per the syllabus approved by the Council from time to time.**]**

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[1] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4of the Gazette of India, Extraordinary dated 25th May, 2017

[1][29. Registration for Final Course and fees

[1] Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

[A][29.Admission to the Final Examination

[B][Applicable to candidates appearing in Final examination under the syllabus prescribed in Para 3A of Schedule 'B']

No candidate shall be admitted to the Final Examination unless -

(i) he has either passed the Intermediate Examination under these Regulations or the Chartered Accountants Regulations, 1964, or the Intermediate or the First examination under the Chartered Accountants Regulations, 1949, or was exempted from passing the First examination under the Chartered Accountants Regulations, 1949; and

(ii) he has completed the practical training as is required for admission as a member or has yet to serve not more than nine months of practical training at least three months prior to the first day of the month in which the examination is held:

Explanation — In computing the aforesaid period of nine months, leave taken in excess of 138 days in the case of an *articled assistant and 184 days in the case of an *audit assistant shall be regarded as the period yet to be served under articled or audit service, as the case may be. (iii) There has been a time interval of at least two Final Examinations between passing of the Intermediate Examination and the first appearance at the Final examination:

Provided that:-

(i) in the case of a candidate who appears in the Final Examination within the last six months of the period of his practical training, there need be a time interval of only one Final Examination between the passing of the Intermediate Examination and the first appearance at the Final Examination; and

(ii) in the case of a candidate who appears in the Final Examination after completion of the period of his practical training, there need be no time interval between the passing of the Intermediate Examination and the first appearance at the Final Examination.]

[A]Substituted, for the following, by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:

―29. Admission to the Final Examination-No candidate shall be admitted to the Final examination unless-

(i) he has either passed the Intermediate examination under these Regulations or the Chartered Accountants Regulations, 1964, or the Intermediate or the first examination under the Chartered Accountants Regulations, 1949, or was exempted from passing the First examination under the Chartered Accountants Regulations, 1949; and

(ii) he has as on first day of February or the first day of August of each year, for eligibility to the examination that may be held in May or November, respectively, either completed the service as an articled clerk or as an audit clerk, or partly as an articled clerk and partly as an audit clerk, which he is required to serve for admission as a member, or has yet to serve not more than nine months of such service.

Explanation — In computing the aforesaid period of nine months, leave taken in excess of 138 days in the case of an articled clerk and 1S4 days in the case of an audit clerk shall be regarded as the period yet to be served under articled or audit service, as the case may be; (iii) There has been a time interval of at least two Final examinations between passing of the Intermediate examination and the first appearance at the Final examination:

PROVIDED that—

(i) in the case of a candidate who appears in the Final examination within the last six months of the period of his practical training there need be a time interval of only one Final examination between the passing of the Intermediate Examination and the first appearance at the Final examination; and

(ii) in the case of a candidate who appears in the Final examination after completion of the period of his practical training, there need be no time interval between the passing of the Intermediate examination and the first appearance at the Final examination.‖

[B]Inserted by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001.

*Substituted, for the words, ―articled clerk‖ and ―audit clerk‖, wherever they occur in these Regulations, by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006

(1) A candidate who has passed the Intermediate examination under these regulations shall be required to register for the Final course:

Provided that a candidate who has passed the erstwhile Intermediate Examination or Professional Education (Examination-II) or Intermediate (Professional Competence) Examination rated

Professional Competence) Examination held under these regulations but has not registered for Final Course on the date of coming into force of these regulations shall be eligible for registration to the Final Course subject to compliance with other provisions of these regulations.

Provided further that a candidate who is already registered for Final Course under these regulations shall be eligible for registration or conversion to Final Course subject to such conditions as may be specified by the Council.

(2) A candidate for registration to the Final Course shall pay such fee as may be fixed by the Council from time to time which shall not exceed forty thousand rupees along with an application in the Form approved by the Council.**]**

1[29A.] Omitted

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1 The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

A[29A. Admission to the Final Examination
[Applicable to candidates appearing in Final examination under the syllabus as may be specified by the Council B[under regulation 31(i)]]
(1) No candidate shall be admitted to the Final examination unless:-
C[(i) he has passed the Professional Education (Examination-II) under these regulations; and (ii) he has completed the practical training as is required for admission as a member or is serving the last twelve months of practical training on the first day of the month in which the examination is scheduled to be held; and
(iii) he produces a certificate from the Board of Studies of the Institute, to the effect that he has complied with the requirements of the theoretical education scheme as may be specified by the Council from time to time:
Provided the requirement of theoretical education scheme shall not be applicable to a candidate who was admitted to the final examination held prior to the commencement of the final examination under the syllabus specified by the Council.
Explanation — In computing the aforesaid period of twelve months, leave taken in excess of 138 days in the case of an articled assistant and 184 days in the case of an audit assistant shall be regarded as the period required to be served under articled or audit service, as the case may be.] (2) Notwithstanding anything contained in sub-regulation (1) a candidate who has either passed the Intermediate examination under these regulations or the Chartered Accountants Regulations, 1964, or the Intermediate or the First examination under the Chartered Accountants Regulations, 1949 or was exempted from passing the first examination under that regulations shall also be admitted to the final examination provided he has completed the practical training as is required for admission as a member or has been serving the last six months of practical training including

1[29B. Admission to the Final examination

[Applicable to candidates appearing in Final Examination under the syllabus 2**[**approved**]**by the Council under regulation 31(ii)]

(1) No candidate shall be admitted to the Final Examination unless he has passed the Professional Competence Examination3**[**or the Intermediate (Professional Competence) Examination**]** held under these regulations and has completed the practical training as is required for admission as a member on or before the last day of the month preceding the month in which the examination is held.

4**[**(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has passed the Professional Education (

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excess leave if any, on the first day of the month in which the examination is scheduled to be held.

Explanation — In computing the aforesaid period of six months, leave taken in excess of 138 days in the case of an *articled assistant and 184 days in the case of an *audit assistant shall be regarded as the period required to be served under articled or audit service, as the case may be.] AInserted by Notification No. I-CA(7)/51/2000 published in the Gazette of India, Extraordinary dated 17th August, 2001.

BInserted by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

CSubstituted, for the following, by Notification No. 1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

―(i) he has passed the Professional Education (Examination-II) under these Regulations; and

(ii) he has completed the practical training as is required for admission as a member or is serving the last six months of practical training on the first day of the month in which the examination is scheduled to be held; and

(iii) he produces a certificate from the head of the coaching organisation, by whatever name designated, set up under the aegis of the Council, to the effect that he has complied with the requirements of the theoretical education scheme:

PROVIDED the requirement of theoretical education scheme shall not be applicable to a candidate who was admitted to the final examination held prior to the commencement of the final examination under the syllabus specified by the Council.

Explanation — In computing the aforesaid period of six months, leave taken in excess of 138 days in the case of an articled clerk and 184 days in the case of an audit clerk shall be regarded as the period required to be served under articled or audit service, as the case may be.‖

*Substituted, for the words, ―articled clerk‖ and ―audit clerk‖, wherever they occur in these Regulations, by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary dated 13th September, 2006

1 Inserted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of
2 India, Extraordinary, dated 13th September, 2006.

3 Substituted for the words, ―as may be specified‖ by Notification No.1-CA(7)/178/2016 published
4 in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

Inserted by Notification No. 1-CA(7)/145/2012 published in Part‖ III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

or the Professional Competence Examination or the Intermediate (Professional Competence) Examination or the erstwhile Intermediate Examination under these regulations or the Intermediate Examination under the Chartered Accountants Regulations, 1964 or the Intermediate or the First Examination under the Chartered Accountants Regulations, 1949 (enforced at the relevant time) or was exempted from passing the First Examination under those regulations shall be admitted to the Final examination provided he has completed the practical training as required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last six months of practical training.**]**

1**[29C**. **Admission to Final Examination**

[Applicable to candidates appearing in Final Examination under the syllabus 2**[**approved**]**by the Council under regulation 31(i), (ii) and (iii)]

(1) No candidate shall be admitted to the Final Examination unless he has passed:-

(i) the3**[**Intermediate(Profe petence)

(ii) Examination] in its entirety, held under these regulations;[4][]
completed the practical training as is required for admission as a member on or before the last day of the month preceding the month in which the examination is

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—(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has passed the Professional Education (Examination-II) or the Professional Competence Examination [2][or the Intermediate (Professional Competence) Examination] from out of the category of candidates covered under second proviso to sub-regulation (1) of regulation 28C or the Intermediate Examination under these regulations or the Intermediate Examination under the Chartered Accountants Regulations, 1964 or the Intermediate or the First Examination under the Chartered Accountants Regulations, 1949 (enforced at the relevant time) or was exempted from passing the First Examination under those regulations shall be admitted to the Final examination provided he

[1] [2] [3] has completed the practical training as is required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last six months of practical training].]

[4] Inserted by Notification No.1-CA(7)/123/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 3rd December, 2008.

Substituted for the words, —as may be specified by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

Substituted for the words —Professional Competence Examination by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

The word —and omitted by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

held[1][or has been serving the last six months of practical training under regulation 50 on the first day of the month in which the examination is held]:

[1][(iii) he produces a certificate to the effect that he has undergone a study course for such period, as on the first day of the month in which examination is held, in such manner as may be decided by the Council from time to time; and

(iv) completed the Advanced Course on Information Technology Training under these regulations for such period and in such manner as may be decided by the Council, from time to time]

[2][Provided that a candidate who has passed Professional Education (Examination-II) and has completed the practical training as required for admission as a member on or before the last day of the

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[1] [2] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

The following proviso and sub-regulation (2) were substituted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

[A][Provided that a candidate who has passed Professional Education (Examination-II) under the syllabus as decided by the Council under sub-regulation (5) of regulation 28B and has completed the practical training as is required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last twelve months of practical training including excess leave, if any, on the first day of the month in which the examination is held and has completed the said study course and y

Training, shall be admitted to the Final Examination.]

(2) Notwithstanding anything contained in sub-regulation (1) above, a candidate who has passed the Professional Competence Examination from out of the category of candidates covered under second proviso to sub-regulation (1) of regulation 28C or Integrated Professional Competence Examination [b][or Intermediate (Integrated Professional Competence) Examination] under the syllabus as may be specified by the Council under sub-regulation (3) of regulation 28E or the Intermediate Examination under these Regulations or Intermediate Examination under the Chartered Accountants Regulations, 1964 or the Intermediate or the first examination under the Chartered Accountants Regulations, 1949, or was exempted from passing the first examination under those regulations shall be admitted to the Final examination provided he has completed the practical training as is required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last six months of practical training including excess leave, if any on the first day of the month in whichthe examination is held [c][and has completed the aforesaid study course and Advanced Course on Information Technology Training].

[a]Substituted, for the following, by Notification No. 1-CA(7)/145/2012 published in Part[l] III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

—PROVIDED that a candidate who has passed Professional Education (Examination II) under the syllabus as specified by the Council under sub-regulation (5) of regulation 28B and has completed the practical training as is required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last twelve months of practical training including excess leave, if any, on the first day of the month in which the examination is held, shall be admitted to the Final examination[.

[b]Inserted by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[c]Inserted by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

month preceding the month in which the examination is held or has been serving the last twelve months of practical training including excess leave, if any, on the first day of the month in which the examination is held and has completed the study course and Advanced Course on Information Technology Training referred to in clause (iii) and (iv) or such other Course by whatever name called, shall be admitted to the Final Examination.

(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has passed the Professional Competence Examination or Integrated Professional Competence Examination or Intermediate (Integrated Professional Competence) Examination under the syllabus approved by the Council under sub-regulation (3) of regulation 28E or the erstwhile Intermediate Examination or Intermediate Examination under the Chartered Accountants Regulations, 1964 or the Intermediate or the first examination under the Chartered Accountants Regulations, 1949, or was exempted from passing the first examination under those regulations shall be admitted to the Final examination provided that he has completed the practical training required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last six months of practical training including excess leave, if any on the first day of the month in which the examination is held and has completed the aforesaid study course and Advanced Course on Information Technology Training or such other Course by whatever name called.**]**

Explanation — In computing the aforesaid period of six or twelve months, leave taken in excess of [1]**[**one-seventh**]**of the actual period served subject to a [1]**[**maximum of 156 days**]**, as may be determined by the Council, shall be regarded as the period required to be served under articled or audit service, as the case may be.**]**

[2][**29D. Admission to Final Examination**

[Applicable to candidates appearing in Final Examination under the syllabus approved by the Council under clauses (ii), (iii) and (iv) of regulation 31]

(1) No candidate shall be admitted to the Final Examination unless he -

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[1] The words, ―one-sixth‖ and the words and figures, ―maximum of 180 days‖ were substituted by

[2] Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017
Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

(i) is registered for the Final Course and has passed the Intermediate Examination held under these regulations; and

(ii) has completed the practical training as required for admission as a member on or before the last day of the month preceding the month in which the examination is held or has been serving the last six months of practical training, including excess leave, if any, under regulation 50 on the first day of the month in which the examination is held; and

(iii) has successfully completed advanced Integrated Course on Information Technology and Soft Skills; and

(iv) has complied with such other requirements in such manner as may be specified by the Council from time to time.

(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has passed the Professional Education (Examination–II) or the Professional Competence Examination or the Integrated Professional Competence Examination or the Intermediate (Professional Competence) Examination or Intermediate (Integrated Professional Competence) Examination or the erstwhile Intermediate Examination held under these Regulations or Intermediate Examination under the Chartered Accountants Regulations, 1964 or the Intermediate or the first examination under the Chartered Accountants Regulations, 1949, or was exempted from passing the first examination under those regulations shall be admitted to the Final examination provided that he has completed the practical training as required for admission as a member or has been serving the last six months of practical training, including excess leave, if any, under regulation 50 on the first day of the month in which the examination is held and has complied with other provisions of these regulations.

Explanation. - A candidate who has been admitted to the Final Examination before coming into force of these regulations shall be required to complete the Advanced Integrated Course on Information Technology and Soft Skills under regulation 51E, for becoming eligible for admission to Final Examination.**]**

30. **Admission fee for the Final Examination**

A candidate for admission to all the groups or only one group of the Final examination shall pay such fee as may be fixed by the Council [1][from time to time which shall not exceed ten thousand rupees].

[2][**31. Syllabus for the Final Examination**

A candidate for the final examination shall be examined, -

[3][(i)]**Omitted**.

(ii) as per the syllabus [4][approved]by the Council from time to time after introduction of [5][Intermediate (Professional Competence) Examination.]

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1 Substituted for the words, ―from time to time‖ by Notification No.1-CA(7)/178/2016 published in Part III – Sec India, Extraordinary dated 25th May, 2017

2 Substituted, for the following, by Notification No.1-CA(7)/92/2006 publis of the Gazette of India, Extraordinary, dated 13th September, 2006:

A ―[31.Syllabus for the Final Examination

(1) A candidate for the final examination shall be examined in the groups and subjects prescribed in paragraph 3A of Schedule 'B'.

(2) Notwithstanding anything contained in these Regulations, the Council may, at any time after introduction of Professional Education (Course-II), discontinue holding the Final Examination under paragraph 3A of Schedule 'B' and require the candidates to pass the Final examination as per the syllabus as may be specified by the Council.]

ASubstituted, for the following, by Notification No.I-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001:

―31 Syllabus for the Final Examination

(1) A candidate for the Final Examination shall be examined in the groups and subjects prescribed in paragraph 3 of schedule 'B'.

(2) Notwithstanding anything contained in these regulations, the Council, may, at any time after introduction of the Foundation Course, discontinue holding the Final examination as per the syllabus given in paragraph 3 of Schedule' B' and require the candidates to pass the Final examination as per the syllabus given in paragraph 3A of Schedule 'B'.‖

AEarlier substituted for the following by Ntfn. No. 1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:―

3 ―31. Syllabus for the Final Examination.

4 (1) A candidate for the Final Examination shall be examined in groups and su paragraph 3 of Schedule 'B'.‖

5 The following clause (i) was omitted by Notification No.1-CA(7)/178/2016 publ Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

―(i) as per the syllabus specified by the Council after introduction of Professional Educatio

Substituted for the word, ―specified‖ by Notification No. 1-CA(7)/178/2016 pul Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

Substituted for the words ―Professional Competence Examination‖ by Notificat CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraor August, 2012.

[1][(iii) as per the syllabus [2][approved]by the Council from time to time after commencement of enrolment to[3][Intermediate (Integrated Professional Competence) Course.]

[4][(iv) as per the syllabus approved by the Council from time to

time after commencement of enrolment to Intermediate Course under regulation 28F.**]**

32. Application for Admission to an Examination

An application for admission to **5[**an examination shall be made online electronically or in the form approved by the Council**]**, a copy of which may be obtained from the Secretary, and, together with the fee fixed for the examination, shall be sent so as to reach the Secretary in accordance with the directions given by the Council.

33. Right to refuse admission to Examination

(1) The Examination Committee or a person authorised by it in this behalf may, for any sufficient reason to be recorded, refuse to admit a candidate to an examination or admit him to an examination subject to such conditions as it or he may consider to be reasonable in the circumstances of the case or may for any sufficient reason to be recorded, refuse a candidate admission to an examination hall or expel him from an examination hall, after he has been admitted to it in the usual course.

(2) Any order passed by the Examination Committee or the person authorised by it, may be reviewed by the Examination Committee.

6[34. Refund of Fees

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1 Inserted by Notification No.1-CA(7)/123/2008 published in Part III - Section 4 of the

2Substituted for the word, ―specified‖ by Notification No. 1-CA(7)/178/2016 published in Part

3 Substituted for the words ―Integrated Professional Competence Course‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

4 Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

5 Substituted for the words, ―an examination shall be made in the form approved by the Council‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

6 Substituted for the following by Notification.No.1-CA(7)/11/90 published in the Gazette of India dated 19th January, 1991:

―34. Refund of fees

The fee paid by a candidate who has been admitted to an examination, shall not be refunded under any circumstances.**]**

1[35. Candidates to be provided with Admit Card

An admit card stating the place, dates and time at which the candidate may present himself for an examination shall be made available online electronically to each candidate not less than fourteen days before the commencement of the examination.**]**

2[36.] Omitted

3[36A. Requirement for passing Common Proficiency Test

(Contd. from previous page)

(1) The fee paid by a candidate who has been admitted to an examination, shall not except as otherwise provided in sub-regulation (2) be refunded.

(2) Where a candidate intimates to the Council, within 15 days of the last day of the examination that he was prevented from attending the examination on account of circumstances beyond his control, the Council may permit fifty per cent of the fee paid by such candidate to be refunded to him.|

[1] Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

35. Candidates to be supplied with admission tickets
An admission ticket stating the place, dates and times at which the candidate may present himself for an examination shall be sent to each candidate to the address given by him in his application not less than twenty-one days before the commencement of the examination.

[2] The following was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

A[36. Requirement for passing the Foundation and the Professional Education (Examination-I)
(1) A candidate for the Foundation Examination shall ordinarily be declared to have passed the examination if he obtains at one sitting minimum of 40 per cent marks in each paper and a minimum of 50 per cent of the total marks of all the papers.
(2) A candidate for the Professional Education (Examination-I) shall ordinarily be declared to have passed the examination if he obtains at one sitting a minimum of 40 per cent marks in each paper and a minimum of 50 per cent of the total marks of all the papers.]

ASubstituted, for the following, by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001:

A—36. Requirement for passing the Entrance Examination and the Foundation Examination (1) A candidate for the Entrance examination shall ordinarily be declared to have passed in the examination if he obtains at one sitting a minimum of 40 per cent marks in each paper and minimum of 50 per cent of the total marks of all the papers.
(2) A candidate for the Foundation Examination shall be declared ordinarily to have passed the examination if he obtains at one sitting a minimum of 40 per cent marks in each paper and minimum of 50 per cent of the total marks of all the papers.]

AEarlier substituted, for the following, by Notification No. 1-CA(7)/I9/92 published in the Gazette of India dated 7th March. 1992:

—36. Requirement for passing the Entrance Examination A candidate for the Entrance examination shall ordinarily be declared to have passed in the examination if he obtains at one sitting a minimum of 40 percent marks in each paper and a minimum of 50 per cent of the total marks of all the papers.|

[3] Substituted for the following by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012 which was originally inserted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

A candidate for the Common Proficiency Test shall ordinarily be declared to have passed the test if he obtains at one sitting a minimum of thirty per cent. marks in each section and a minimum of fifty per cent. marks in the aggregate of all the sections, subject to the principle of negative marking, in such manner as may be determined by the Council, from time to time.

Explanation.- For the removal of doubt, it is hereby declared that the provisions of this regulation shall apply to a Common Proficiency Test held on or after the commencement of the Chartered Accountants (Amendment) Regulations, 2012.**]**

1[36B. Requirement for passing the Foundation Examination

(1) A candidate for the Foundation Examination shall ordinarily be declared to have passed the examination if he obtains at one sitting a minimum of forty per cent. marks in each paper and a minimum of fifty per cent. marks in the aggregate of all the papers.

(2) The Council may adopt the criteria of negative marking in a paper or papers having objective type questions in such manner as may be specified by it from time to time.**]**

2[37.] Omitted

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—Requirement for Passing the Common Proficiency Test

A candidate for the Common Proficiency Test shall ordinarily be declared to have passed the

1 test if he obtains a minimum of 50 percent marks, subject to the principle of negative marking, in a manner

2 as may be specified by the Council from time to timel

Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

The following Regulation was omitted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006: A"37.

Requirements for passing the Intermediate Examination

(1) A candidate shall ordinarily be declared to have passed the Intermediate examination if he passes in both the groups and he may appear in both the groups simultaneously or in one group in one examination and in the remaining group at any subsequent examination.

(2) A candidate shall be declared to have passed in both the groups simultaneously if he secures at one sitting a minimum of 40 per cent marks in each paper of both the groups and a minimum of 50 per cent marks in the aggregate of all the papers of both the groups taken together.

(3) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.

(4) A candidate who has passed in any one but not in both the groups of the Intermediate examination held under the scheme of examinations prior to the commencement of the examination under the syllabus given in paragraph 2A of Schedule 'B' of these Regulations, shall be entitled to the exemption from appearing in the papers, specified in the following tables and he shall be declared to have passed the Intermediate examination if he secures at one sitting a minimum of 40 per cent marks in each of remaining papers and a minimum of 50 per cent marks in the aggregate of all such remaining papers put together:

PROVIDED a candidate who is exempted from appearing in five papers will be declared to have passed in the said examination if he secures a minimum of 50 per cent marks in the remaining paper.

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TABLE `A'

Papers of the Intermediate examination passed under	Exemption to which the candidate is entitled at any

Schedule `B' to the Chartered Accountants Regulations, 1964		Intermediate examination under the syllabus given in paragraph 2A of Schedule `B' to the Chartered Accountants Regulations,	
1988 Group I			
Paper 1:	Accounting	Paper 1:	Advanced Accounting (Group I)
Paper 2:	Accounting	Paper 1:	Advanced Accounting (Group I)
Paper 3:	Auditing	Paper 2:	Auditing (Group I)
Group II			
Paper 4:	Cost Accounts & Statistics	Paper 4:	Cost Accounting (Group II)
Paper 5:	Mercantile Law & Company Law	Paper 3:	Corporate and Other Laws (Group I)
Paper 6:	General Commercial Knowledge	Nil	

TABLE `B'

Papers of the Intermediate examination passed under Schedule `BB' to the Chartered Accountants Regulations, 1964 or under paragraph 2 of Schedule `B' to the Chartered Accountants Regulations, 1988		Exemption to which the candidate is entitled at any Intermediate examination under the syllabus given in paragraph 2A of Schedule `B' to the Chartered Accountants Regulations, 1988	
Group I			
Paper 1:	Accounting	Paper 1:	Advanced Accounting (Group I)
Paper 2A:	Company Accounts	Paper 5: Income Tax and Central Sales Tax (Group II)	
Paper 2B:	Elements of Income Tax		
Paper 3:	Cost Accounting	Paper 4:	Cost Accounting (Group II)
Paper 4:	Auditing	Paper 2:	Auditing (Group I)
Group II			
Paper 5:	Mercantile Law, Company Law and Industrial Law	Paper 3:	Corporate and Other Laws (Group I)
Paper 6:	Business Mathematics and Statistics	Nil	
Paper 7:	Organisation and Management and Economics	Paper 6:	Organisation& Management and Fundamentals of Electronic data Processing (Group II)

(5) A candidate who has passed in any one but not in both the groups of the Intermediate examination held under the Chartered Accountants Regulations, 1988 shall continue to be governed by the provisions of these Regulations till the commencement of Intermediate examination to be held under paragraph 2A of Schedule 'B' to these Regulations.‖

[A]Substituted for the following by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:

—37. Requirements for passing the Intermediate Examination

(1) A candidate for the Intermediate Examination shall ordinarily be declared to have passed the examination if:—

(a) he is declared to have passed in both the groups taken simultaneously, securing at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent of the total marks of all the papers of each group; or

(b) he is declared to have passed in one group at one examination and in the remaining group at any subsequent examination, securing at one sitting, a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent of the total marks of all the papers of that group; or

(c) he is declared to have passed in both the groups taken simultaneously, securing a minimum of 40 per cent marks in each paper of both the groups at the same examination and a minimum of 50 per cent of the total marks of both the groups taken together. (2) Notwithstanding anything contained in clauses (a) and (b) of sub-regulation (1) above, a candidate who fails in one paper comprised in a group but secures a minimum of 60 per cent of the total marks of the remaining papers of the group, shall be declared to have passed in that group if he appears at any one or more of the immediately next three following examinations in the paper in which he had failed and secures a minimum of 40 per cent marks in that paper.

(3) Notwithstanding anything contained in clauses (a) and (b) of sub-regulation (1) above, a candidate not covered by sub-regulation (2) who fails in one or more papers comprised in a group but secures a minimum of 60 per cent marks in any paper or papers of that group and a minimum of 30 per cent marks in each of the remaining papers of that group, shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he had secured less than 60 per cent marks and shall be declared to have passed in that group if he secures at one attempt a minimum of 40 per cent marks in each of such papers and a minimum of 50 per cent of the total marks of all the papers of that group, including the paper or papers in which he secured a minimum of 60 per cent marks in the earlier examination referred to

[1][37A.] Omitted

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above.‖

[1] The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

[A][37A. Requirements for passing the Professional Education (Examination-II)

(1) A candidate shall ordinarily be declared to have passed the Professional Education (Examination-II) if he passes in both the groups. He may, either appear in both the groups simultaneously or in one group in one examination and in the other group at any subsequent examination.

(2) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he –

(a) secures at one sitting a minimum of 40 percent marks in each paper of each of the groups and a minimum of 50 percent marks in the aggregate of all the papers of each of the groups; or (b) secures at one sitting a minimum of 40 percent marks in each paper of both the groups and a minimum of 50 percent marks in the aggregate of all the papers of both the groups taken together.

(3) A candidate shall be declared to have passed in a group if he secures at one attempt a minimum of 40 percent marks in each paper of the group and a minimum of 50 percent marks in the aggregate of all the papers of that group.

(4) A candidate who has passed in any one but not in both the groups of the Intermediate examination held under Schedule `B' or Schedule `BB' to the Chartered Accountants Regulations, 1964 or under paragraph 2 of Schedule `B' to the Chartered Accountants Regulations, 1988 and has subsequently appeared or required to appear as unit candidate under para 2A of Schedule `B' to that regulations, but has not passed the respective unit, shall be entitled to appear in their respective unit till the commencement of the examination as per syllabus specified by the Council. Thereafter, the entitlement to appear as a `unit' candidate shall cease and such candidates shall be required to appear in all the papers of both the groups to pass the Professional Education (Examination-II) as per syllabus as may be specified by the Council, if they wish to pursue the course.

Explanation — The expression 'unit' referred to above is a set of papers in which a candidate who has passed in any one but not in both the groups of Intermediate examination prior to the commencement of examination under the syllabus specified in para 2A of Schedule 'B' to the Chartered Accountants Regulations, 1988, is required to appear and pass.

(5) The Council may, frame guidelines for granting exemption in a group or paper(s) to a candidate who has passed one of the groups under para 2A of Schedule `B' to the Chartered Accountants Regulations, 1988 or under any other syllabus subsequently specified by the Council, in the new syllabus specified by it. Such candidates shall be required to secure a minimum of 40 per cent marks in a paper and a minimum of 50 percent marks in the aggregate of such paper/group to pass the examination:

Provided that any subsequent changes in the said guidelines shall have prior approval of the Central Government.

(6) The Council may, frame guidelines to continue to grant exemption in a paper(s) to a candidate, granted earlier under the erstwhile syllabus for the unexpired chance or chances of the exemption in the corresponding paper or papers for the paper/s in which he had secured exemption if the corresponding paper exists in the new syllabus as may be specified by the Council and will be appearing in the corresponding paper for the paper in which he had failed and shall be declared to have passed the examination if he secures at one sitting a minimum of 40 per cent marks in the corresponding paper for the paper in which he had failed and a minimum of 50 per cent marks in the aggregate of all the papers of the groups including the marks of the paper in which he had earlier been granted exemption by the Council:

Provided that any subsequent changes in the said guidelines shall have prior approval of the Central Government:

Provided further that a candidate who had appeared as a unit candidate under syllabus as given in para 2A of Schedule 'B' to the Chartered Accountants Regulations, 1988 and had earlier been granted exemption by the Council, shall be entitled to avail the unexpired chance(s) of the exemption till the commencement of the examination under the syllabus as may be specified by the Council. If such a candidate fails to pass the unit to which he belongs, before the commencement of the examination as per syllabus specified by the Council, the unavailed

[1][37B.] Omitted

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chance(s) of exemption shall thereafter automatically lapse consequent upon the discontinuation of the unit scheme of examination.

(7) Notwithstanding anything contained in sub-regulations (1) to (6), a candidate who fails in one or more papers comprised in a group but secures a minimum of 60 percent of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he secured less than 60 percent marks and shall be declared to have passed in that group if he secures at one sitting a minimum of 40 percent marks in each of such papers and a minimum of 50 percent of the total marks of all the papers of that group including the paper or papers in which he had secured a minimum of 60 percent marks in the earlier examination referred to above if he was present in all the papers of that group and has already exhausted earlier exemption, if any, granted to him in

that group.]

[A]Inserted by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001.

[1] The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

[A][37B.Requirements for Passing the[B][Intermediate (Professional Competence) Examination]

(1) A candidate may appear in both the groups simultaneously or in one group in one examination and in the remaining group at any subsequent examination and shall ordinarily be declared to have passed the [B][Intermediate (Professional Competence) Examination] if he passes in both the groups.

(2) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he - (a) secures at one sitting a minimum of 40 percent marks in each paper of each of the groups and minimum of 50 percent marks in the aggregate of all the papers of each of the groups; or (b) secures at one sitting a minimum of 40 percent marks in each paper of both the groups and a minimum of 50 percent marks in the aggregate of all the papers of both the groups taken together.

(3) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 percent marks in each paper of the group and a minimum of 50 percent marks in the aggregate of all the papers of that group.

(4) A candidate who has passed in any one but not in both the groups either of the Professional Education (Examination-II) under the syllabus as specified by the Council under sub-regulation (5) of regulation 28B effective from October 2001, the Examination for which commenced from November, 2002 or of the Intermediate Examination as per syllabus under paragraph 2A of Schedule _B' to the Chartered Accountants Regulations, 1988 shall be eligible for exemption in that particular group and shall be required to appear and pass in the remaining group in order to pass the [B][Intermediate (Professional Competence) Examination].

(5) The Council may frame guidelines to continue to award exemption in a paper(s) to a candidate, granted earlier under the syllabus as specified under sub-regulation (5) of regulation 28B for the unexpired chance or chances of the exemption in the corresponding paper or paper(s) for the paper or papers in which he had secured exemption if the corresponding paper(s) exists in the new syllabus as may be specified by the Council. On appearing in the examination of the corresponding paper(s) for the papers in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of 40 percent marks in the corresponding paper(s) for the paper(s) in which he had failed earlier and a minimum of 50 per cent marks in the aggregate of all the papers of the group including the marks of the paper(s) in which he had earlier been granted exemption by the Council.

(6) Notwithstanding anything contained in sub-regulations (1) to (5), a candidate who fails in one or more papers comprised in a group but secures a minimum of 60 per cent of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he secured less than 60 per cent marks. He shall be declared to have passed in that group if he secures at one sitting a minimum of 40 per cent marks in each of such papers and a minimum of 50 per cent of the total marks of all the papers of that group including the paper or papers in which he had secured a

[1][37C. Requirements for passing [2][Intermediate (Integrated Professional Competence) Examination]]

[Applicable to candidates appearing in [2][Intermediate (Integrated Professional Competence) Examination] under the syllabus [3][approved]by the Council under sub-regulation (3) of regulation 28E]

(1) A candidate may appear in Group I or Group II level(s), separately or simultaneously or in a Unit comprising of a set of papers of Group-I and/or Group-II.

(2) A candidate, other than a candidate who has opted for Accounting Technician level, shall ordinarily be declared to have passed the [2][Intermediate (Integrated Professional Competence) Examination], if he –

[4][(a)] Omitted

(b) passes in both Group I and Group II levels.

(3) A candidate, who has opted for the Accounting Technician level, shall be declared to have passed in that level, if he -

(a) passes in Group I level;

(b) completes the Orientation Course for such period and in such manner and within such time as may be specified by the Council from time to time; and

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minimum of 60 per cent marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining paper(s) of that group until he has exhausted the exemption already granted to him in that group.]

[A] Inserted by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

[B] Substituted for the words ―Professional Competence Examination‖ by Notification No. 1-CA(7)/145/2012 published in Part‖ III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[1] Inserted by Notification No.1-CA(7)/123/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 3rd December, 2008.

[2] Substituted for the words ―Integrated Professional Competence Examination‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[3] Substituted for the words, ―as may be specified‖ by Notification No.10CA97)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

[4]The following Clause (a) was omitted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

"(a)‖ Completes the Orientation Course for such period and in such manner and within such time as may be specified by the Council from time to time; and‖

(c) completes the practical work experience in accounting and related fields for a period not less than twelve months in such manner as may be specified by the Council from time to time.

[1][Provided that a candidate, who has passed either the Intermediate (Professional Competence) Examination or Professional (Education II) or erstwhile Intermediate Examination under these regulations or the Chartered Accountants Regulations, 1964 or Intermediate or the first examination under the Chartered Accountants Regulations, 1949 or was exempted from passing the first examination under that regulation and has completed the prescribed period of practical training required for admission as a member, shall be eligible for grant of Accounting Technician Certificate on making an application to this effect and on compliance with such other conditions as may be specified by the Council from time to time.]

(4) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he –

(a) secures at one sitting a minimum of 40 per cent. marks in each paper of each of the groups, viz., Group I and

Group II levels, and minimum of 50 per cent. marks in the aggregate of all the papers of each of the groups; or

(b) secures at one sitting a minimum of 40 per cent. marks in each paper of both the groups, viz., Group I and
Group II levels, and a minimum of 50 per cent. marks in the aggregate of all the papers of both the groups taken together.

(5) A candidate shall be declared to have passed in Group-I level or Group II level or unit, as the case may be, if he secures at one sitting a minimum of 40

percent marks in each paper of the group/unit and a minimum of 50 percent marks in the aggregate of all the papers of that group/unit.

1Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

Provided that a candidate, who has passed either the A[Intermediate (Professional Competence) Examination] under the syllabus as per sub-regulation (3) of Regulation 28C or Professional (Education-II) under the syllabus as per sub-regulation (5) of Regulation 28B of these regulations or Intermediate Examination under these regulations or the Chartered Accountants Regulations, 1964 or Intermediate or the first examination under the Chartered Accountants Regulations, 1949 or was exempted from passing the first examination under that regulation and has completed the prescribed period of practical training as was required for admission as a member, shall be eligible for grant of Accounting Technician Certificate on making an application to this effect and on compliance with such other conditions as may be specified by the Council from time to time.

ASubstituted for the words ―Professional Competence Examination‖ by Notification No. 1-CA(7)/145/2012 published in Part‖ III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

1[(6) A candidate, who has passed in any one but not in both the groups either of the Intermediate (Professional Competence) Examinationor Professional Education (Examination-II) effective from October, 2001, the examination for which commenced from November, 2002 or of the erstwhile Intermediate Examination shall be eligible for exemption in the corresponding paper or papers for the unexpired chance or chances, if the corresponding paper or papers exists in the new syllabus approved by the Council.‖]

2[(7) The Council may frame guidelines to continue to award exemption in a paper or papers to a candidate, granted earlier in the Professional Education (Examination-II) or in the Intermediate (Professional Competence) Examination for the unexpired chance or chances of the exemption in the corresponding paper or papers, as may be specified by the Council, in which he has secured exemption if the corresponding paper or papers exists in the new syllabus approved by the Council. On appearing in the examination of the corresponding paper or papers in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of forty percent.

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1 Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

―(6) A candidate, who has passed in any one but not in both the groups either of the A[Intermediate (Professional Competence) Examination]under the syllabus as specified by the Council under sub-regulation (3) of the regulation 28C or Professional Education (Examination-II) under the syllabus as specified by the Council under sub-regulation (5) of regulation 28B effective from October, 2001, the examination for which commenced from November, 2002 or of the Intermediate Examination as per syllabus under paragraph 2A of Schedule `B' to the Chartered Accountants Regulations, 1988, shall be eligible for exemption in the corresponding paper or papers, if the corresponding paper(s) exists in the new syllabus as may be specified by the Council.‖

ASubstituted for the words ―Professional Competence Examination‖ by Notification No. 1-CA(7)/145/2012 published in Part‖ III, Section 4 of the Gazette of India, Extraordinary, dated 1stAugust, 2012.

2 Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

―(7) The Council may frame guidelines to continue to award exemption in a paper or papers to a candidate, granted earlier in the Professional Education (Examination-II) under the syllabus as specified by the Council under the syllabus as specified by sub-regulation (5) of regulation 28B or in the A[Intermediate (Professional Competence) Examination]under the syllabus as specified by sub-regulation (3) of regulation 28C for the unexpired chance or chances of the exemption in the corresponding paper or papers, as may be specified by the Council, in which he has secured exemption if the corresponding paper exists or papers exists in the uncil.

On appearing in the examination of the corresponding paper or papers in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of 40 percent marks in the corresponding paper or papers in which he had failed earlier and a minimum of 50 percent marks in the aggregate of all the papers of the group including the marks of the paper or papers in which he had earlier been granted exemption by the Council.‖

aSubstituted for the words ―Professional Competence Examination‖ by Notification No. 1-CA(7)/145/2012 published in Part‖ III, Section 4 of the Gazette of India, Extraordinary, dated 1stAugust, 2012.

marksin the corresponding paper or papers in which he had failed earlier and a minimum of fifty percent. marks in the aggregate of all the papers of the group including the marks of the paper or papers in which he had earlier been granted exemption by the Council.**]**

(8) Notwithstanding anything contained in sub-regulations (1) to (5) above, a candidate who has appeared in all the papers comprised in a group/unit and fails in one or more papers comprised in a group but secures a minimum of 60 per cent. of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he secured less than 60 percent marks. He shall be declared to have passed in that group/unit if he secures at one sitting a minimum of 40 percent marks in each of such papers and a minimum of 50 percent of the total marks of all papers of that group/unit including the paper or papers in which he had secured a minimum of 60 percent marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining paper(s) of that group/unit until he has exhausted the exemption already granted to him in that group/unit.**]**

1[37D. Requirements for passing the Intermediate Examination

(1) A candidate may appear in Group I or Group II level, separately or simultaneously or in a Unit comprising of a set of papers of Group-I or Group-II.

(2) A candidate, other than a candidate who has opted for Accounting Technician level, shall ordinarily be declared to have passed the Intermediate Examination, if he passes in both Group I and Group II levels.

(3) A candidate, who has opted for the Accounting Technician level, shall be declared to have passed in that level, if he -

(a) passes in Group I; and

(b) successfully completes Integrated Course on Information Technology and Soft Skills under regulation 51D; and

(c) completes the practical work experience in accounting and related fields for a period not less

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1 Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

than twelve months in such manner as may be specified by the Council from time to time:

Provided that a candidate, who has passed either the

Intermediate (Integrated Professional Competence) Examination or Integrated Professional Competence ediate

(Professional Competence) Examination or Professional Competence Examination or Professional Education-II Examination or erstwhile Intermediate Examination under these regulations or the Chartered Accountants Regulations, 1964 or Intermediate or the first examination under the Chartered Accountants Regulations, 1949 or was exempted from passing the first examination under that regulation and has completed the prescribed period of practical training as required for admission as a member, shall be eligible for grant of Accounting Technician Certificate on making an application to this effect and on compliance with such other conditions as may be specified by the Council from time to time.

(4) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he –

(a) secures at one sitting a minimum of forty per cent. marks in each paper of each of the groups, viz., Group I and Group II levels, and minimum of fifty per cent. marks in the aggregate of all the papers of each of the groups; or

(b) secures at one sitting a minimum of forty per cent. marks in each paper of both the groups, viz., Group I and Group II levels, and a minimum of fifty per cent. marks in the aggregate of all the papers of both the groups taken together.

(5) A candidate shall be declared to have passed in GroupI level or Group-II level or Unit, as the case may be, if he secures at one sitting a minimum of forty percent. marks in each paper of the group or unit and a minimum of fifty percent. marks in the aggregate of all the papers of that Group or Unit.

(6) A candidate, who has passed in any one but not in both the groups either of the Intermediate (Integrated Professional Competence) Examination or Integrated Professional Competence Examination under the syllabus approved by the Council under sub-regulation (3) of regulation 28E or Intermediate (Professional Competence) Examination or Professional Education (Examination-II) effective from October, 2001, the examination for which commenced from November, 2002 or of the erstwhile Intermediate Examination, shall be eligible for exemption in the corresponding paper or papers for the unexpired chance or chances, if the corresponding paper or papers exists in the new syllabus approved by the Council.

(7) The Council may frame guidelines to continue to award exemption in a paper or papers to a candidate, granted earlier in the Intermediate (Integrated Professional Competence) Examination under the syllabus approved by the Council under sub-regulation (3) of regulation 28E for the unexpired chance or chances of the exemption in the corresponding paper or papers, as may be specified by the Council, in which he has secured exemption if the corresponding paper or papers exists in the new syllabus approved by the Council under sub-regulation (4) of regulation 28G. On appearing in the examination of the corresponding paper or papers in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of forty percent. marks in the corresponding paper or papers in which he had failed earlier and a minimum of fifty percent. marks in the aggregate of all the papers of the group including the marks of the paper or papers in which he had earlier been granted exemption by the Council.

(8) Notwithstanding anything contained in sub-regulations (1) to (5), a candidate who has appeared in all the papers comprised in a Group or Unit and fails in one or more papers comprised in a Group but secures a minimum of sixty per cent. marks in any paper or papers of that Group shall be eligible to appear at any one or more of the next three following examinations in the paper or papers in which he secured less than sixty percent. marks. He shall be declared to have passed in that Group or Unit if he secures at one sitting a minimum of forty percent. marks in each of such papers and a minimum of fifty percent. of the total marks of all papers of that Group or Unit including the paper or papers in which he had secured a minimum of sixty percent. marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining paper or papers of that Group or Unit until he has exhausted the exemption already granted to him in that Group or Unit.**]**

[1][38.]Omitted

[2][38A.] Omitted

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[1] [2] The following Regulation was omitted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:
[For omitted Regulation 38, please see footnote at the end of this Chapter]
The following Regulation was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

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—[38A.Requirements for passing the Final Examination
[Applicable to candidates appearing in Final Examination under the syllabus as may be specified by the Council в[under regulation 31(i)]]
(1)A candidate shall ordinarily be declared to have passed the Final Examination if he passes in both the groups. He may, either appear in both the groups simultaneously or in one group in one examination and in the other group at any subsequent examination.

(2)A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he - (a)secures at one sitting a minimum of 40 percent marks in each paper of each of the groups and a minimum of 50 percent marks in the aggregate of all the papers of each of the groups; or (b)secures at one sitting a minimum of 40 percent marks in each paper of both the groups and a minimum of 50 percent marks in the aggregate of all the papers of both the groups taken together. (3)A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 percent marks in each paper of the group and a minimum of 50 percent marks in the aggregate of all the papers of that group. (4)A candidate who has passed in any one but not in all the groups of the Final examination held under Schedule `B' to the Chartered Accountants Regulation lations

(prior to 1st January, 1985 under three groups system) and has subsequently appeared or required to appear as unit candidate under para 3A of Schedule `B' to the Chartered Accountants Regulations, 1988, but has not passed the respective unit, shall be entitled to appearin the respective unit till the commencement of the examination as per syllabus as may be specified by the Council. Thereafter, the entitlement to appear as a `unit' candidate shall cease and such candidates shall be required to appear in all the papers of both the groups to pass the Final Examination as per syllabus as may be specified by the Council, if they wish to pursue the course.

Explanation — The expression 'unit' referred to above is a set of papers in which a candidate who has passed in any one or more but not in all the groups of Final examination prior to the commencement of examinations under the syllabus specified in para 3A of Schedule `B' to the Chartered Accountants Regulations, 1988, is required to appear and pass.

(5)The Council may, frame guidelines for granting exemption in a group or paper(s) to a candidate who has passed one of the groups under para 3A of Schedule `B' to the Chartered Accountants Regulations, 1988 or under any other syllabus subsequently specified by the Council, in the new syllabus specified by it. Such candidates shall be required to secure a minimum of 40 percent marks in a paper and a minimum of 50 percent marks in the aggregate of such paper/group to pass the examination:

Provided that any subsequent changes in the said guidelines shall have prior approval of the Central Government.

(6)The Council may, frame guidelines to continue to grant exemption in a paper(s) to a candidate, granted earlier under the erstwhile syllabus for the unexpired chance or chances of the exemption in the corresponding paper or papers for the paper/s in which he had secured exemption if the corresponding paper exists in the new syllabus as may be specified by the Council and will be appearing in the corresponding paper for the paper in which he had failed and shall be declared to have passed the examination if he secures at one sitting a minimum of 40 percent marks in the corresponding paper for the paper in which he had failed and a minimum of 50 percent marks in the aggregate of all the papers of the groups including the marks of the paper in which he had earlier been granted exemption by the Council:

Provided that any subsequent changes in the said guidelines shall have prior approval of the Central Government:

Provided further that a candidate who had appeared as a unit candidate under syllabus as given in para 3A of Schedule 'B' to the Chartered Accountants Regulations, 1988 and had earlier been granted exemption by the Council, shall be entitled to avail the unexpired chance(s) of the exemption till the commencement of the examination under the syllabus as may be specified by the Council. If such a candidate fails to pass the unit to which he belongs, before the commencement of the examination as per syllabus specified by the Council, the unavailed chance(s) of exemption shall thereafter automatically lapse consequent upon the discontinuation of the unit scheme of examination.

(7)Notwithstanding anything contained in sub-regulations (1) to (6), a candidate who fails in one or more papers comprised in a group but secures a minimum of 60 percent of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he had secured less than 60 percent marks and shall be declared to have passed in that group if he secures at one attempt a

[1][38B. Requirements for Passing the Final Examination

[Applicable to candidates appearing in Final Examination under the syllabus [2][approved]by the Council under regulation 31(ii)]

(1) A candidate may, appear in both the groups simultaneously or in one group in one examination and in the remaining group at any subsequent examination and shall ordinarily be declared to have passed the Final Examination if he passes in both the groups.

(2) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he –

(i) secures at one sitting a minimum of 40 per cent marks in each paper of each of the groups and minimum of 50 per cent marks in the aggregate of all the papers of each of the groups; or

(ii) secures at one sitting a minimum of 40 per cent marks in each paper of both the groups

per cent marks in the aggregate of all the papers of both the groups taken together.

(3) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.

(4) A candidate who has passed in any one but not in both the groups of the Final Examination either under the syllabus [3][approved]by the Council under clause (i) of regulation 31 effective from

(Contd. from previous page)

minimum of 40 percent marks in each of such paper or papers and a minimum of 50 percent of the total marks of all the papers of that group including the paper or papers in which he had secured a minimum of 60 percent marks in the earlier examination referred to above, if he was present in all the papers of that group and has already exhausted earlier exemption, if any,

granted to him in that group.]

[1] [A]Inserted by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001.

[2] [B]Inserted by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

[3] Inserted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.
Substituted for the words, ―as may be specified‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.
Substituted for the words, ―as specified‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

October, 2001, the examination, for which commenced from November, 2002 or of the Final Examination as per syllabus under paragraph 3 or 3A of Schedule _B‘ to the Chartered Accountants Regulations, 1988 or paragraph 3 of Schedule `BB‘ to the Chartered Accountants Regulations, 1964 (two groups scheme after January1,1985) enforced at the relevant time shall be eligible for exemption in that particular group and shall be required to appear and pass in the remaining group in order to pass the Final Examination.

(5) The Council may frame guidelines to continue to award exemption in a paper(s) to a candidate, granted earlier under the syllabus [1][approved]under clause (i) of regulation 31 for the unexpired chance or chances of the exemption in the corresponding paper or papers for the paper or papers in which he had secured exemption if the corresponding paper exists in the new syllabus [1][approved]by the Council. On appearing in the examination of the corresponding paper(s) for the paper(s) in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of 40 percent marks in the corresponding paper(s) for the paper(s) in which he had failed earlier and a minimum of 50 percent marks in the aggregate of all the papers of the group including the marks of the paper(s) in which he had earlier been granted exemption by the Council.

(6) Notwithstanding anything contained in sub-regulations (1) to (5) above, a candidate who fails in one or more papers comprised in a group but secures a minimum of 60 per cent of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or s

than 60 per cent marks. He shall be declared to have passed in that group if he secures at one sitting a minimum of 40 per cent marks in each of such papers and a minimum of 50 per cent of the total marks of all the papers of that group including the paper or papers in which he had secured a minimum of 60 per cent marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining papers of that group until he had exhausted the exemption already granted to him in that group.**]**

2[38C. Requirements for Passing the Final Examination

[Applicable to candidates appearing in Final Examination under the syllabus 1**[**approved**]**by the Council under regulation 31(ii) and (iii)]

1Substituted for the words, ―as may be specified‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

2Inserted by Notification No.1-CA(7)/123/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 3rd December, 2008.

(1) A candidate may appear in both the groups simultaneously or in one group in one examination and the remaining group at any subsequent examination and shall ordinarily be declared to have passed the Final Examination if he passes in both the groups.

(2) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he –

(a) secures at one sitting a minimum of 40 percent marks in each paper of each of the groups and minimum of 50 percent marks in the aggregate of all the papers of each of the groups; or

(b) secures at one sitting a minimum of 40 percent marks in each paper of both the groups and a minimum of 50 percent marks in the aggregate of all the papers of both the groups taken together.

(3) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 percent marks in each paper of the group and a minimum of 50 percent marks in the aggregate of all the papers of that group.

(4) A candidate who has passed in any one but not in both the groups of the Final Examination under the syllabus 1**[**approved**]**by the Council under items (i) and (ii) of regulation 31 or of the Final Examination as per syllabus under paragraph 3 or 3A of Schedule `B‘ to the Chartered Accountants Regulations, 1988 or paragraph 3 of Schedule _BB‘ to the Chartered Accountants Regulations, 1964 (two groups scheme after January 1, 1985) enforced at the relevant time shall be eligible for exemption in that particular group and shall be required to appear and pass in the remaining group in order to pass the Final Examination.

(5) The Council may frame guidelines to continue to award exemption in a paper or papers to a candidate, granted earlier under the syllabus 1**[**approved**]**under items (i) and (ii) of regulation 31 for the unexpired chance or chances of the exemption in the corresponding paper or papers for the paper or

papers in which he had secured exemption, if the corresponding paper or papers exists in the new syllabus of the Final Examination [2][approved]by the Council. On appearing in the examination

[1] Substituted for the words, ―as specified‖ by Notification No.1-CA(7)/178/2016 published in Part
[2] III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017 Substituted for the words, ―as may be specified‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

of the corresponding papers or papers for the paper or papers in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of 40 percent in the corresponding paper or papers for the paper or papers in which he had failed earlier and a minimum of 50 percent marks in the aggregate of all the papers of the group including the marks of the paper or papers in which he had earlier been granted exemption by the Council.

(6) Notwithstanding anything contained in sub-regulations (1) to (5) above, a candidate who has appeared in all the papers comprised in a group and fails in one or more papers comprised in a group but secures a minimum of 60 percent of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he secured less than 60 percent marks. He shall be declared to have passed in that group if he secures at one sitting a minimum of 40 per cent marks in each of such papers and a minimum of 50 per cent of the total marks of all papers of that group including the paper or papers in which he had secured a minimum of 60 percent marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining paper(s) of that group until he has exhausted the exemption already granted to him in that group.**]**

[1]**[38D. Requirements for passing the Final Examination**

[Applicable to candidates appearing in Final Examination under the syllabus approved by the Council under clauses (ii), (iii) and (iv) of regulation 31]

(1) A candidate may appear in both the groups simultaneously or in one group in one examination and the remaining group at any subsequent examination and shall ordinarily be declared to have passed the Final Examination if he passes in both the groups.

(2) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he –

(a) secures at one sitting a minimum of forty percent. marks in each paper of each of the groups and minimum of fifty percent. marks in the aggregate of all the papers of each of the groups; or

[1] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

(b) secures at one sitting a minimum of forty percent. marks in each paper of both the groups and a minimum of fifty percent. marks in the aggregate of all the papers of both the groups taken together.

(3) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of forty percent. marks in each paper of the group and a minimum of fifty percent. marks in the aggregate of all the papers of that group.

(4) A candidate who has passed in any one but not in both the groups of the Final Examination under the syllabus approved by the Council under clauses (i), (ii) and (iii) of regulation 31 or of the Final Examination as per the syllabus under paragraph 3 or 3A of Schedule `B' to the Chartered Accountants Regulations, 1988 or paragraph 3 of Schedule _BB' to the Chartered Accountants Regulations, 1964 (two groups scheme after January 1, 1985) enforced at the relevant time shall be eligible for exemption in that particular group and shall be required to appear and pass in the remaining group in order to pass the Final Examination.

(5) The Council may frame guidelines to continue to award exemption in a paper or papers to a candidate, granted earlier under the syllabus approved under clauses (i), (ii) and (iii) of regulation 31 for the unexpired chance or chances of the exemption in the corresponding paper or papers for the paper or papers in which he had secured exemption, if the corresponding paper or papers exist in the new syllabus of the Final Examination approved by the Council under clause (iv) of regulation 31. On appearing in the examination of the corresponding paper or papers for the paper or papers in which he had failed, he shall be declared to have passed the examination, if he secures at one sitting a minimum of forty percent. in the corresponding paper or papers for the paper or papers in which he had failed earlier and a minimum of fifty percent. marks in the aggregate of all the papers of the group including the marks of the paper or papers in which he had earlier been granted exemption by the Council.

(6) Notwithstanding anything contained in sub-regulations (1) to (5), a candidate who has appeared in all the papers comprised in a group and fails in one or more papers comprised in a group but secures a minimum of sixty percent. of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he secured less than sixty percent. marks. He shall be declared to have passed in that group, if he secures at one sitting a minimum of forty per

cent. marks in each of such papers and a minimum of fifty per cent. of the total marks of all papers of that group including the paper or papers in which he had secured a minimum of sixty percent. marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining paper or papers of that group until he has exhausted the exemption already granted to him in that group**]**

39. **Examination results**

(1) [1][(a) The result of each examination along with the names of the candidates shall be made available on the website of the Institute]

(b) The names of candidates obtaining distinction in the examination shall be indicated in the [2][result].

(c) Every candidate shall be individually informed of his result.

(2) The Council may, in its discretion, revise the marks obtained by all candidates or a section of candidates in any particular paper or papers or in the aggregate in such manner as may be considered necessary, for maintaining the standards of pass percentage provided in these Regulations.

Explanation — The term ―section‖ used in this sub-regulation refers to the category of the candidates whose answer papers are valued by an examiner and such other category of candidates as may be specified by the Council.

(3) A candidate who passes at one sitting an examination with seventy per cent of the total marks for all the papers for that examination shall be considered to have passed the examination with distinction.

Explanation — For the purpose of reckoning the seventy per cent marks mentioned in this sub-regulation, any fractions of half or more shall be rounded upto the next whole number.

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[1] Substituted, for the following, by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:
―(a) A list of candidates declared successful at each examination shall be published‖

[2] Substituted for the word, ―list‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

(4) [1][(i) Information as to whether a candidate‘s answers in any particular paper or papers of any examination have been examined and marked shall be supplied to the candidate on his submitting within a month of the declaration of the result of the said examination, an application, accompanied by a fee as may be fixed by the Council which shall not exceed rupees five hundred in any case.]

(ii) The fee shall be only for verifying whether the candidate's answers in any particular paper or papers have been examined and marked, and not for the re-examination of the answers.

(iii) The marks obtained by a candidate in individual questions or in sections of a paper shall not be supplied.

(iv) If as a result of such verification, it is discovered that there has been either an omission to examine or mark any answer or answers or there has been a mistake in the t r

verification shall be refunded in full to the candidate.

[2][Explanation. – For the removal of doubt, it is clarified that re-examination of answers shall not be permitted under any circumstances.]

(5) Every candidate shall be furnished free with a statement of marks obtained by him in the papers in which he has appeared in the examination:

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[1] Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

—(i) Information as to whether a candidate's answers in any particular paper or papers of any examination have been examined and marked shall be supplied to the candidate on his submitting within a month of the declaration of the result of the said examination, an application, accompanied by a fee of A[twenty rupees] per paper subject to a maximum of B[fifty rupees].‖

A&BSubstituted for the words "ten rupees" and "thirty rupees" respectively by Notification No.1-CA(7)/11/90 published in the Gazette of India dated 19th January, 1991.

[2] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

[1][Provided that if a request for a duplicate statement of marks secured by a candidate at any examination is received after the expiry of two months from the date of the declaration of the result of the examination, the statement shall be furnished on payment of a fee as may be fixed by the Council which shall not exceed rupees one hundred in any case.]

(6) Notwithstanding that a candidate has obtained the minimum number of marks for passing an examination, the Examination Committee may, after giving an opportunity to the candidate of being heard, for reasons to be recorded in writing, refuse to declare him to have passed the examination.

(7) In any case where it is found that the result of an examination has been affected by error, malpractice, fraud, improper conduct or other matter, of whatever nature, the Council shall have the power to amend such result, in such manner as shall be in accordance with the true position and to make such declaration as the Council shall consider necessary in that behalf:

Provided that no such amendment shall be made which adversely affects a candidate, without giving him an opportunity of being heard:

Provided further that in the event of an error not arising out of any act or default of a candidate, proceedings for amendment adversely affecting the candidate shall not be initiated after the expiry of a period of one month from the date of the declaration of result.

[2][**40**. **Examination Certificates**

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[1] Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

—Provided that if a request for the statement of marks secured by a candidate at any examination is received after the expiry of two months from the date of the declaration of the result of the examination, the statement shall be furnished on payment of a fee of two rupees

for each paper subject to a maximum of ten rupees.‖

[2] Substituted, for the following, by Notification No.1-CA(7)/123/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 3rd December, 2008:

A—[40.Examination Certificates

A candidate passing Professional Competence Examination and Final Examination shall be granted a certificate to that effect in the *form approved by the Council.]‖

AWas earlier substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006: —40. Examination Certificates

A candidate passing an examination shall be granted a certificate to that effect in the *appropriate Form.‖

*Forms 10,10A, 11 & 12 of Schedule _A'.

[1][(1)] A candidate passing the [2][Intermediate (Integrated Professional Competence) Examination, Accounting Technician level, Intermediate Examination or Final Examination] shall be granted a certificate to that effect in the Form approved by the Council].

[3][Provided that the Council may refuse to grant such certificate to a candidate who has passed the final examination but has not complied with other provisions of these regulations which are required to be complied with for becoming a member of the Institute.

(2) A candidate passing the Special Examinations held under the Scheme as envisaged in the relevant Mutual Recognition Agreement or Memorandum of Understanding entered into with overseas accounting bodies, shall be granted, a certificate to that effect in the Form approved by the Council.]

41. Disciplinary action in connection with examination

If a candidate is reported to have behaved in a disorderly manner in or near an examination hall or is reported to have resorted to or attempted to have resorted to unfair means [4][for the purpose of passing an examination, or supplies false information, the Examination Committee] may, on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action as it may think fit, provided that an opportunity shall be given to the candidate of being heard before an order adverse to him is passed.

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[1] This regulation was numbered as sub-regulation (1) by Notification No.1-CA(7)/178/2016

[2] published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017 Substituted for the words, —Professional Education (Examination-II), A[Intermediate (Professional Competence) Examination], B[Intermediate (Integrated Professional Competence) Examination], Accounting Technician level, or Final examination‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

ASubstituted, for the words —Professional Competence Examination‖ by Notification No. 1-CA(7)/145/2012 published in Part‖ III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

BSubstituted, for the words —Integrated Professional Competence Examination‖ by Notification No.

[3] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of

[4] India, Extraordinary dated 25th May, 2017

Substituted, for the words, —for the purpose of passing an examination, the Examination Committee‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

[1][Explanation – Disciplinary action may include the cancellation of any examination result, or the cancellation of articles or debarring from appearance in one or more following examinations or all the above in relation to the candidate.]

[2][**42. Examiners**

The Examination Committee shall maintain a list of examiners for the purpose of the examinations under these regulations as approved by it.]

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[1] Substituted, for the following, by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

"Explanation — Disciplinary action may include the cancellation of any examination result, or the cancellation of articles or both in relation to the candidate."

[2] Substituted for the following Regulation by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

"42. Examiners

The Council shall in consultation with the Examination Committee, maintain a list of approved examiners for the purpose of the examinations under these Regulations."

(Contd. From previous page)

A—38.Requirements for passing the Final examination

(1) A candidate shall ordinarily be declared to have passed the Final Examination if he passes in both the groups. He may appear in both the groups simultaneously or in one group in one examination and in the remaining group at any subsequent examination.

B(2) A candidate shall be declared to have passed in both the groups simultaneously if he— (a) secures at one sitting, a minimum of 40 percent marks in each paper of each group and a minimum of 50 percent marks in the aggregate of all the papers of each group; or

(b) secures at one sitting, a minimum of 40 percent marks in each paper of both the groups and a minimum of 50 percent marks in the aggregate of all the papers of both the groups taken together.]

(3) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.

C(4) A candidate who has passed -

(i) in any one of the groups mentioned under Table 'C' given below; or

(ii) in any one or more but not in all the groups mentioned under Table 'D' given below; or (iii) in any one of the groups mentioned under Table 'C and subsequently passed one or more of the remaining papers of any of the groups of the Final examination given under Table 'E' consequent upon the exemption granted to him, but not all the required papers falling under both the groups as given in para 3 of Schedule 'B' to these Regulations; or

(iv) in any one or more groups but not in all the groups mentioned under Table 'D' and subsequently passed one or more of the remaining papers of any of the groups of the Final Examination under Table 'E' consequent upon the exemption granted to him, but not all the required papers falling under both the groups as given in para 3 of Schedule 'B' to these Regulations, prior to the commencement of the examination under the syllabus given in paragraph 3A of Schedule 'B' to these Regulations, shall be entitled to the exemptions from appearing in the corresponding papers specified in the following Tables-C, D, C and E and D and E, respectively, and such candidate shall be declared to have passed the Final examination if he secures at one sitting, a minimum of 40 percent marks in each of the remaining papers and a minimum of 50 percent marks in the aggregate of all such remaining papers taken together and such remaining papers taken together shall be considered as a unit:

Provided a candidate who is exempted from appearing in seven papers will be declared to have passed in the said examination if he secures a minimum of 40 marks in the remaining paper.

TABLE C

Papers of the Final examination passed under	Exemption in the corresponding paper to

Schedule `B' to the Chartered Accountants Regulations, 1964
which the candidate is entitled at any Final examination under the syllabus given in paragraph 3A of Schedule `B' to the Chartered Accountants Regulations, 1988

Group I			
Paper 1:	Advanced Accounting	Paper 1:	Advanced Accounting (Group I)
Paper 2:	Advanced Accounting & Management Accounting	Paper 2:	Management Accounting and Financial Analysis (Group I)
Paper 3:	Costing	Paper 5:	Advanced Cost Accounting & Cost Systems (Group II)
Paper 4:	Auditing	Paper 3:	Advanced and Management Auditing (Group I)
Paper 5:	Taxation	Paper 7:	Direct Taxes (Group II)
Group II			
Paper 6:	Commercial Laws & Other Direct Taxes Acts	Nil	
Paper 7:	Company Law	Paper 4:	Corporate Laws and Secretarial Practice (Group I)
Paper 8:	Economics	Nil	

TABLE D

Papers of the Final examination passed under Schedule `BB' to the Chartered Accountants Regulations, 1964 – prior to 1st January, 1985 under three group system		Exemption in the corresponding paper to which a candidate is entitled at any Final examination under the syllabus given in paragraph 3A of Schedule `B' to the Chartered Accountants Regulations, 1988	
(Contd. From previous page)			
Group I			
Paper 1:	Advanced Accounting	Paper 1:	Advanced Accounting (Group I)
Paper 2:	Financial Management	Paper 2:	Management Accounting and Financial Analysis (Group I)
Paper 3:	Auditing	Paper 3:	Advanced & Management Auditing (Group I)
Group II			
Paper 4:	Company Law	Paper 4:	Corporate Laws & Secretarial Practice (Group I)
Paper 5:	Direct Tax Laws	Paper 7:	Direct Taxes (Group II)
Paper 6:	Economics & National Accounting	NIL	
Group III			
Paper 7:	Corporate Management	Nil	
Paper 8:	Managerial Economics	Nil	
Paper 9:	Secretarial Practice	Paper 4:	Corporate Laws & Secretarial Practice (Group I)
OR			
Group III (Combination – B)			
Paper 7:	Operation Research & Statistical Analysis	Paper 6:	Systems Analysis, Data Processing & Quantitative Techniques (Group II)
Paper 8:	Systems Analysis & Data Processing	Paper 6:	Systems Analysis, Data Processing & Quantitative Techniques (Group II)
Paper 9:	Cost Records & Cost Control	Paper 5:	Advanced Cost Accounting & Cost Systems (Group II)
OR			
Group III (Combination – C)			
Paper 7:	Management Information & Control Systems	Paper 6:	Systems Analysis, Data Processing & Quantitative Techniques (Group II)
Paper 8:	Tax Planning & Tax Management	NIL	
Paper 9:	Management & Operational Audit	Paper 3:	Advanced & Management Auditing (Group I)

TABLE E

Papers of the Final Examination passed under Schedule `BB' to the Chartered Accountants Regulations, 1964 (under two group system after 1st January, 1985) or under para 3 of Schedule `B' to the Chartered Accountants Regulations, 1988 by the candidates who had earlier passed one or more groups but not all the groups of the Final Examination under Schedule `B' to the Chartered Accountants Regulations, 1964 or under Schedule `BB' to the Chartered Accountants Regulations, 1964 (prior to 1st January, 1985 under three group system)		Exemption in the corresponding paper to	
Group I			
Paper 1:	Advanced Accounting		

Paper 2:	Management Accounting
Paper 3:	Auditing
Paper 4:	Company Law
Group II Paper 5:	Direct Tax Laws
Paper 6:	Corporate Management
Paper 7:	Managerial Economics & National Accounting
Paper 8:	Secretarial Practice

Combination `A‘

which the candidate is entitled at any Final Examination under the syllabus given in paragraph 3A of Schedule `B‘ to the Chartered Accountants Regulations, 1988, in addition to those secured, if any, under Tables C & D, as the case may be, depending upon the syllabus under which one or more but not all the groups of this Final Examination passed earlier under Schedule `B‘ or `BB‘ to the Chartered Accountants Regulations, 1964 (prior to 1st January, 1985 under three group system)

Paper 1:	Advanced Accounting (Group I)
Paper 2:	Management Accounting and Financial Analysis (Group I)
Paper 3:	Advanced & Management Auditing (Group I)
Paper 4:	Corporate Laws & Secretarial Practice (Group I)
Paper 7:	Direct Taxes (Group II)

NIL
Nil

Paper 4:	Corporate Laws & Secretarial Practice (Group I)

(Contd. From previous page)

OR
Combination _B‘

Paper 6:	Operation Research & Statistical Analysis
Paper 7:	Systems Analysis and Data Processing
Paper 8:	Cost Systems & Cost Control

OR
Combination `C‘

Paper 6:	Management Information & Control Systems
Paper 6:	Systems Analysis, Data Processing and Quantitative Techniques

(Group II)

Paper 5:	Advanced Cost Accounting & Cost Systems (Group II)
Paper 6:	Systems Analysis, Data Processing & Quantitative Techniques (Group II)
Paper 7:	Tax Planning & Tax Management NIL
Paper 8:	Management & Operational Audit Paper 3: Advanced & Management Auditing (Group I)

Explanation— In the Tables, wherever corresponding paper does not exist and therefore exemption is not available under the syllabus as given paragraph 3A of Schedule 'B' to these Regulations, NIL is mentioned against the relevant paper.‖

ᴅ—(4A) A candidate who has passed, -

(a) Group I under Schedule 'BB' to the Chartered Accountants Regulations, 1964 (after 1st January, 1985 under two group system) or under para 3 of Schedule 'B' to these Regulations shall be granted exemption in all the papers of Group I under the syllabus as given in para 3A of Schedule 'B' to these Regulations and shall be required to appear in all us as

given in para 3A of Schedule 'B' to these Regulationsand he shall be declared to have passed the Final Examination if he secures at one sitting, a minimum of 40 percent marks in each paper of the group II and a minimum of 50 percent marks in the aggregate of all the papers of that group; or (b) Group II under Schedule 'BB' to the Chartered Accountants Regulations, 1964 (after 1st January, 1985 under two group system) or para 3 of Schedule 'B' to these Regulations shall be granted exemption, irrespective of the combination opted, in all the papers of Group II under the syllabus as given in para 3A of Schedule 'B' to these Regulations and shall be required to appear in all the four papers of Group I under the syllabus as given in para 3A of Schedule 'B' to these Regulations and he shall be declared to have passed the Final Examination if he secures at one sitting, a minimum of 40 per cent marks in each paper of the group I and a minimum of 50 percent marks in the aggregate of all the papers of mat group.]

E—(5) Notwithstanding anything contained in sub-regulations (1), (2)(a), (3), (4) and (4A) above, a candidate who fails in only one paper comprised in a group/unit but secures a minimum of 60 percent of the total marks of the remaining papers of the group/unit, shall be declared to have passed in that group/unit, if he appears at any one or more of the immediately next three following examinations in the paper in which he had failed and secures a minimum of 40 percent marks in that paper.]

F—(6) Notwithstanding anything contained in sub-regulations (1), (2)(a), (3), (4) and (4A) above, a candidate not covered by sub-regulation (5) above, who fails in one or more papers comprised in a group/unit but secures a minimum of 60 percent marks in any paper or papers of that group/unit and a minimum of 30 percent marks in each of the remaining papers of that group/unit, shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he had secured less than 60 percent marks and shall be declared to have passed in that group/unit, if he secures at one attempt a minimum of 40 percent marks in each of such papers and a minimum of 50 percent marks in the aggregate of all the papers of that group/unit, including the paper or papers in which he secured a minimum of 60 percent marks in the earlier examination referred to above.

(7) A candidate who has been granted exemption either under sub-regulation (5) or sub-regulation (6) in the examination held under the syllabus given in paragraph 3 of Schedule 'B' of these Regulations shall be entitled to avail of unexpired chance or chances of that exemption even after the commencement of examination under the syllabus given in paragraph 3A of Schedule 'B' of these Regulations, provided the corresponding paper/s exist/s in the syllabus given in paragraph 3A of Schedule 'B' of these Regulations. This sub-regulation shall apply to candidates who are covered by the

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provisions of sub-regulation (4) or sub-regulation (4A) and are eligible to appear subsequently under the unit scheme also.

(8) A candidate appearing in the Final Examination held under the syllabus given in paragraph 3 of Schedule 'B' shall continue to be governed by the provisions of these Regulations as in force immediately prior to their amendment on 7th March, 1992 till the commencement of the Final Examination to be held under the syllabus given in paragraph 3A of Schedule'B']

A Substituted, for the following, by Notification No.1-CA(7)/19/92 published in Gazette of India dated 7th March, 1992:

—38. Requirements for passing the Final examination

(1) A candidate for Final Examination shall ordinarily be declared to have passed the examinations if:-

(a) he is declared to have passed in both the groups taken simultaneously, securing at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent of the total marks of all the papers of each group; or

(b) he is declared to have passed in one group at one examination and in the remaining group at any subsequent examination, securing at one sitting, a minimum of 40 per cent marks in each paper of the group and minimum of 50 per cent of the total marks of all the papers of that group.

(2) A candidate who has passed in any one, but not both the groups at a Final examination under Schedule 'B' of the Chartered Accountants Regulations, 1964 shall be entitled to exemption as indicated in column (2) of the table set out below as applicable in his case and shall be declared to have passed the Final Examination if he secures the marks in the remaining paper or papers as specified in column (3) of the said table.

TABLE HEREINABOVE REFERRED TO

Particulars of the group passed by the candidate at the Final examination under Schedule `B‘ of the	Exemption to which the candidate is entitled at any Final examination under these Regulations	The marks required to be obtained by the candidate in the non-exempted paper/s at ation

CharteredAccountants Regulations, 1964		specified in column (2) hereof
(1)	(2)	(3)
Group I	Papers 1, 2 & 3 of Group I; Paper 5 of Group II; and Paper 8 of Group II, if Combination `B‘ is opted	(i) Not less than 40% marks in paper 4 of Group I; and (ii) Not less than 40% of the marks in each of the papers 6 & 7 of Group II in the case of Combination `B‘ or papers 6, 7 and 8 in the case of Combination `A‘ or `C‘ and not less than 50% of the aggregate of the marks of the aforesaid relevant papers
Group II	Paper 4 of Group I; and Paper 7 of Group II; if Combination `A‘ is opted	(i) Not less than 40% of the marks in each of the papers 1, 2 and 3 of Group I and not less than 50% of the aggregate of the marks of the said papers 1, 2 and 3; and (ii) Not less than 40% of the marks in each of the papers 5, 6 and 8 of Group II in the case of Combination `A‘; or papers 5, 6, 7 & 8 in the case of Combination `B‘ or `C‘; and not less than 50% of the aggregate of the marks of the aforesaid relevant papers

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Explanation — For the purpose of sub-regulation (2), the paper at which the candidate is required to appear shall, in relation to a Final Examination held under these Regulations mean the paper at such examinations which constitutes the corresponding paper as specified below and for the purpose of calculating 50 per cent as specified in sub-regulation (1) the Group shall mean the group under which the said corresponding paper or papers fall:—

Paper at the Final examination under Schedule `B‘ of the Chartered Accountants Regulations, 1964		Corresponding paper under these Regulations	
Group I			
Paper (1):	Advanced Accounting	Paper 1:	Advanced Accounting (Group I)
Paper (2):	Advanced Accounting and Management Accounting	Paper 2:	Management Accounting (Group I)
Paper (3):	Costing	Paper 8:	Cost Systems and Cost Control (Group II – Combination _B‘)
Paper (4):	Auditing	Paper 3:	Auditing (Group I)
Paper (5):	Taxation	Paper 5:	Direct Tax Laws (Group II)
Group II			
Paper (2):	Company Law	Paper 4:	Company Law (Group I)
Paper (3):	Economics	Paper 7:	Managerial Economics and National Accounting (Group II – Combination _A‘)

(3) A candidate who has passed in one or more, but not all, of the groups at a Final examination held prior to 1st January, 1985 under Schedule 'BB' of the Chartered Accountants Regulations, 1964 shall be entitled to exemption as indicated in column (2) of the table set out below as applicable in his case and shall be declared to have passed the Final Examination if he secures the marks in the remaining paper or papers and/or group or groups as specified in column (3) of the said table:

TABLE HEREINABOVE REFERRED TO

Particulars of the Group or Groups passed by the candidate at the Final examination under Schedule `BB‘ of Chartered	Exemption to which the candidate is entitled at any Final examination under these Regulations	The marks required to be obtained by the candidate in the non-exempted paper/s and/or Group/s at the subsequent examination

specified in column (2) hereof.

Accountants Regulations, 1964, held prior to 1.1.1985.

(1)	(2)	(3)
Group I only	Paper 1, 2 and 3 of Group I	(i) Not less than 40% marks in Paper 4 of Group I; and (ii) Not less than 40% of the marks in each of the papers 5, 6, 7 and 8 of Group II and not less than 50% of the aggregate of the marks of the said papers 5, 6, 7 and 8.
Group II only	Paper 4 of Group I and 5 of Group II	(i) Not less than 40% of marks in each of the Papers 1, 2 and 3 of Group I and not less man 50% of the aggregate of the marks of the said papers 1, 2 and 3; and (ii) Not less than 40% of the marks in each of the Papers 6, 7 and 8 of Group II and not less than 50% of the aggregate of the marks of the said papers 6, 7 and 8.
Group III only	Papers 6, 7 and 8 of Group II	(i) Not less than 50% of the marks in each of the Papers 1, 2, 3 and 4 of Group I and not less than 50% of the aggregate of the marks of the said papers 1, 2, 3 and 4; and (ii) Not less than 40% marks in Paper 5 of Group II
Groups I and II only	Papers 1, 2, 3 and 4 of Group I and Paper 5 of Group II	Not less than 40% of the marks in each of the Papers 6, 7 and 8 of Group II and not less than 50% of the aggregate of the marks of the said papers 6, 7 and 8.
Groups I and III only	Papers 1, 2 & 3 of Group I and Papers 6, 7 and 8 of Group II	(i) Not less than 40% marks in Paper 4 of Group I; and (ii) Not less than 40% marks in Paper 5 of Group II.
Groups II and III only	Paper 4 of Group I and Papers 5, 6 7 and 8 of Group II	Not less than 40% of the marks in each of Papers 1, 2 and 3 of Group I and not less than 50% of the aggregate of the marks of the said papers 1, 2 and 3.

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Explanation — For the purpose of sub-regulation (3) the paper at which the candidate is required to appear as provided therein shall in relation to a Final examination held prior to 1.1.1985 under Schedule 'BB' of Chartered Accountants Regulations, 1964, mean the paper at such examination which constitutes the corresponding paper as specified below and for the purpose of calculating 50 per cent marks as specified in sub-regulation(l), the Group shall mean the group under which the said corresponding paper or papers fall:—

Paper at the Final Examination held prior to 1.1.1985 under Schedule `BB‘ of Chartered Accountants Regulations, 1964	Corresponding paper at the Final Examination held under these Regulations.
Advanced Accounting	
Financial Management	
Auditing	
Company Law	
Direct Tax Laws	
Corporate Management	
Managerial Economics	
Secretarial Practice	
Operations Research & Statistical Analysis Systems Analysis & Data Processing	
Cost Records & Cost Control	
Management Information & Control Systems	
Tax Planning & Tax Management Management & Operational Audit	
Advanced Accounting	
Management Accounting	
Auditing	
Company Law	
Direct Tax Laws	
Corporate Management	
Managerial Economics and National	
Accounting	
Secretarial Practice	
Operations Research & Statistical Analysis Systems Analysis & Data Processing	
Cost Systems & Cost Control	
Management Information & Control	
Systems	

Tax Planning & Tax Management
Management & Operational Audit

(4) Notwithstanding anything contained in sub-regulation (1) above, a candidate who fails in one paper comprised in a group but secures a minimum of 60 per cent of the total marks, of the remaining papers of the group, shall be declared to have passed in that group if he appears at any one or more of the immediately next three following examinations in the paper in which he had failed and secures a minimum of 40 per cent marks in that paper.

(5) Notwithstanding anything contained in sub-regulation (1) above, a candidate not covered by sub-regulation (4) who fails in one or more papers comprised in a group but secures a minimum of 60 per cent marks in any paper or papers of that group and a minimum of 30 per cent marks in each of the remaining papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he had secured less than 60 per cent marks and shall be declared to have passed in that group if he secures at one attempt a minimum of 40 per cent marks in each of such papers and a minimum of 50 per cent of the total marks of all the papers of that group including the paper or papers in which he secured a minimum of 60 per cent marks in the earlier examination referred to above.| ʙSubstituted, for the following, by Notification No.1-CA(7)/31/1997 published in the Gazette of India dated 14th August, 1997:

"(2) A candidate shall be declared to have passed in both the groups simultaneously if he secures at one sitting, a minimum of 40 per cent marks in each paper of both the groups and a minimum of 50 per cent in the aggregate of all the papers of both the groups taken together".

cSubstituted, for the following, by Notification No.1-CA(7)/31/1997 published in the Gazette of India dated 14th August, 1997:

—(4) A candidate who has passed in any one but not in both the groups of the Final examination held under the scheme of examinations prior to commencement of the examination under the syllabus given in paragraph 3A of Schedule 'B' to these Regulations shall be entitled to the exemptions from appearing in the papers specified in the following tables and he shall be declared to have passed the Final examination if he secures at one sitting a minimum of 40 per cent marks in each of the remaining papers and a minimum of 50 per cent marks in the aggregate of all such remaining papers taken together:

Provided a candidate who is exempted from appearing in seven papers will be declared to have passed in the said examination if he secures a minimum of 50 marks in the remaining paper.

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TABLE `C'

Papers of the Final examination passed under Schedule `B' to the Chartered Accountants Regulations, 1964

Exemption to which the candidate is entitled at any Final examination under the syllabus given in paragraph 3A of Schedule `B' to the Chartered Accountants Regulations, 1988

Group I			
Paper 1:	Advanced Accounting	Paper 1:	Advanced Accounting (Group I)
Paper 2:	Advanced Accounting & Management Accounting	Paper 2:	Management Accounting and Financial Analysis (Group I)
Paper 3:	Costing	Paper 5:	Advanced Cost Accounting & Cost Systems (Group II)
Paper 4:	Auditing	Paper 3:	Advanced and Management Auditing (Group I)
Paper 5:	Taxation	Paper 7:	Direct Taxes (Group II)
Group II			
Paper 7:	Company Law	Paper 4:	Corporate Laws and Secretarial Practice (Group I)

TABLE `D

Papers of the Final examination passed under	Exemption to which the candidate is entitled

Schedule `BB' to the Chartered Accountants Regulations, 1964 – prior to 1st January, 1985 under three group system

Group I	
Paper 1:	Advanced Accounting

at any Final examination under the syllabus given in paragraph 3A of Schedule `B' to the Chartered Accountants Regulations, 1988

Paper 1:	Advanced Accounting (Group I)		
Paper 2:	Financial Management	Paper 2:	Management Accounting and Financial Analysis (Group I)
Paper 3:	Auditing	Paper 3:	Advanced and Management Auditing (Group I)
Group II			
Paper 4:	Company Law	Paper 4:	Corporate Laws and Secretarial practice (Group I)
Paper 5:	Direct Tax Laws	Paper 7:	Direct Taxes (Group II)
Group III			
Paper 8:	Systems Analysis & Data Processing	Paper 6:	Systems Analysis, Data Processing & Quantitative Techniques (Group II)
Paper 9:	Cost Records & Cost Control	Paper 5:	Advanced Cost Accounting & Cost Systems (Group II)

TABLE `E'

Papers of the Final examination passed under Schedule `BB' to the Chartered Accountants Regulations, 1964 or under the Regulations of 1988 (under two group system) prior to the commencement of the examination under the syllabus given in paragraph 3A of Schedule `B' to these Regulations	Exemption to which the candidate is entitled at any Final
Group I	
Paper 1: Advanced Accounting	
Paper 2: Management Accounting	
Paper 3: Auditing	
Paper 4: Company Law	
Group II	
Paper 5: Paper 6: Direct Tax Laws Management Information & Control Systems (Combination `C')	
Paper 7: Systems Analysis and Data Processing (Combination `B')	
Paper 8: Secretarial Practice (Combination `A')	
Paper 8: Cost Systems and Cost Control (Combination `B')	
Paper 8: Management and Operational Audit (Combination `C')	

examination under the syllabus given in paragraph 3A of Schedule `B' to the Chartered Accountants Regulations, 1988

Paper 1:	Advanced Accounting (Group I)	
Paper 2:	Management Accounting and Financial Analysis (Group I)	
Paper 3: (Group I)	Advanced and Management Auditing	
Paper 4: practice (Group I)	Corporate Laws and	Secretarial
Paper 7:	Direct Taxes (Group II)	
Paper 6: Quantitative	System Analysis, Data Techniques (Group II)	Processing and
Paper 4:	Corporate Laws and Secretarial Practice	(Group I)
Paper 5:	Advanced Cost Accounting & Cost Systems (Group II)	
Paper 3:	Advanced and Management Auditing (Group I)	

(Contd. From previous page)

ɛSubstituted, for the following, by Notification No.1-CA(7)/31/97published in Gazette of India dated 14th August, 1997 :-

"(5) A candidate who has passed in any one but not in both the groups of the Final Examination held under the Chartered Accountants Regulations, 1988 shall continue to be governed by the provisions of those Regulations till the commencement of Final examination to be held under paragraph 3A of Schedule 'B' to these Regulations." ɛInserted by Notification No.1-CA(7)/31/97 published in the Gazette of India dated 14th August, 1997.

CHAPTER IV

[1]ARTICLED ASSISTANTS AND[1]AUDIT ASSISTANTS

A. ARTICLED ASSISTANTS

[2][43. Engagement of Articled Assistants

(1) Subject to the provisions of these Regulations and subject to such terms and conditions, as the Council may deem fit to impose in this behalf, the members designated as an associate or a fellow, who has been in practice continuously, whether in India or elsewhere or an associate or a fellow, who is deemed to be in practice within the meaning of Explanation to sub-section (2) of section 2 of the Act, shall only be eligible to engage an articled assistant or assistants:

PROVIDED that in the case of an associate or a fellow practising outside India, the Council may impose such additional terms and conditions as it may deem fit.

(2) An associate or a fellow, covered by sub-regulation (1), shall be entitled to train such number of articled assistant or assistants, under such terms and conditions, as are specified in Tables I and II given hereinafter:

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[1] Substituted, respectively for the words, —articled clerk‖ and —audit clerk‖, wherever they occur in these Regulations, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

[2] Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

A —[43.Engagement of Articled Clerks

(1) Only such a member who is practising in individual name or in a trade name as sole proprietor or in partnership, shall subject to the provisions of these regulations and subject to such terms and conditions as the Council may deem fit to impose in this behalf, be entitled to train such number of articled clerks as are specified hereinafter:-

(i) If he has been in continuous one articled clerk practice for a period of not less than three years.

(ii) If he has been in continuous two articled clerks practice for a period of not less than five years.

(iii) If he has been in continuous three articled clerks practice for a period of not less than seven years.

(2) A member who is in salaried employment under a chartered accountant in practice or a firm of such chartered accountants shall not be eligible to train articled clerks. However, such a member, who has one or more articled clerk/s serving under him, on the date of coming into force of these regulations, shall continue to train articled clerk/s till such time, the articled clerk/s already serving under him complete his/their articles training.

(3) Where a member who discontinues his practice or resigns from his partnership/employment in a firm and at the time of discontinuance of practice or his resignation, has one or more articled clerks serving under him, such articled clerks would continue to serve the balance period of his/their articles in the firm, even though all other remaining partners are already training up to their maximum entitlement. Such member would not be entitled to train articled clerk/s till the expiry of the balance period of training of the articled clerk/s previously registered under him.

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(4) Where a member is a partner in more than one firm and/or is also practising in a trade name as sole proprietor or in his individual name the number of articled clerks which can be trained by such member shall not exceed his entitlement specified in sub-regulation (1).

(5) A member shall be entitled to engage or train an articled clerk only if he is in practice and such practice, in the opinion of the Council is his main occupation and for the purposes of sub-regulation (1) in ascertaining the number of years for which a member was in continuous practice, only the number of years in respect of which the member's practice was his main occupation shall be considered:

Provided that the Council may, in its discretion, condone any break in the continuity of practice, for a period not exceeding 182 days in the aggregate.

Explanation — For the purpose of this sub-regulation, a member who sets up practice, with practice as his main occupation, after having been in employm one or

more financial, commercial or industrial undertakings approved under regulations 51 and 72 shall be deemed to have been in continuous practice for three years.

(6) The Council may, subject to such terms and conditions as it may deem fit, relax any of the provisions of this regulation in any particular case.

(7) The entitlement of a member to train articled clerks under this regulation shall be subject to such decision as may be made by the Council under Regulation 67.

(8) Notwithstanding anything contained in this regulation, the Council may permit a member practicing in individual name or in a trade name as a proprietor or a firm of such chartered accountant/s to engage articled clerks on such basis and such terms and conditions as may be specified by the Council from time to time.]‖

[A]This was earlier substituted, for the following, by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001:-

"[43. Engagement of articled clerks

(1) Only associates and fellows who are in practice or who are deemed to be in practice within the meaning of the Explanation to sub-section (2) of Section 2, shall, subject to the provisions of these Regulations and subject to such terms and conditions as the Council may deem fit to impose in this behalf, be entitled to train articled clerks as hereinafter provided.

(2) An associate who has been in continuous practice for not less than three years, either before or after the commencement of the Act, or partly before and partly after the commencement of the Act shall be entitled to train one articled clerk.

(3) An associate, not being a person covered by sub-regulation (2), or a fellow not being a person covered by sub-regulation (5), who is a partner in a firm of chartered accountants in practice having at least one partner entitled to train one or more articled clerks, shall be entitled to train two articled clerks.

(4) An associate or a fellow who is a full-time salaried employee of a chartered accountant in practice entitled to train one or more articled clerks or of a firm of chartered accountants in practice having at least one partner entitled to train one or more articled clerks, shall be entitled to train two articled clerks.

(5) A fellow, not being a fellow covered by sub-regulation (3) or sub-regulation (4), who has been in continuous practice for the period mentioned below, either before or after the commencement of the Act or partly before and partly after the commencement of the Act, shall be entitled to train such number of articled clerks, as are respectively specified hereunder:—

(i)	if he has been in continuous practice for a period of not less than five years	3 articled clerks
(ii)	if he has been in continuous practice for a period of not less than seven years	4 articled clerks
(iii)	if he has been in continuous practice for a period of not less than ten years	5 articled clerks
(iv)	if he has been in continuous practice for a period of not less than fifteen years.	6 articled clerks

[B][(6) Omitted.]

(7) A member who ceases to be in practice or gives up salaried employment under a chartered accountant in practice or a firm of such chartered accountants and who, at the time of discontinuance of practice or paid employment, as the case may be, has one or more articled clerks serving under him, shall not be eligible to take any articled clerk if he subsequently sets up practice or takes up salaried employment under a chartered accountant in practice or a firm of such chartered accountants, until such time as the articled clerk or clerks serving under him previously complete period of articles intended to be served under him, had he not given up his practice or the salaried employment.

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(8) A member shall be entitled to engage or train an articled clerk only if he is in practice and such practice, in the opinion of the Council, is his main occupation and for the purposes of sub-regulations (2) and (5), in ascertaining the number of years for which a member was in continuous practice, only the number of years in respect of which the member's practice was his main occupation shall be considered:

PROVIDED that the Council may, in its discretion, condone any break in the continuity of practice, for a period not exceeding 182 days in the aggregate.

[C][Explanation –Forthe purpose of this sub-regulation, a member who sets up practice, with practice as his main occupation, after having been in employment for a minimum period of six years in one or more financial, commercial or industrial undertakings approved under Regulations 51 and 72 shall be deemed to have been in continuous practice for three years.] (9) The Council may, subject to such terms and conditions as it may deem fit, relax any of the provisions of this regulation in any particular case.

(10) The entitlement of a member to train articled clerks under this regulation shall be subject to such decisions as may be made by the Council under regulation 67.]‖

B&CThe following sub-regulation (6) was earlier deleted and the Explanation to sub-regulation (8) was substituted by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:-

"(6) a member in practice entitled to train one or more articled clerks under sub-regulation (2) or (5) shall be entitled to train two persons who have passed (i) either the degree examination of a recognised university; or (ii) Entrance examination under these Regulations, securing not less than 60 per cent marks in the aggregate, as additional articled clerks:

Provided that the benefit of clause (ii) will not be available to a candidate who has been granted exemption from appearing in any paper or papers of the Entrance Examination under the Chartered Accountants Regulations, 1988.

Explanation –Forthe purpose of calculating the percentage of marks (a) under clause (i) the marks secured in subjects in which a student is required by the regulations of the University or the Examining Body concerned to obtain only pass marks and for which no special credit is given for higher marks, shall be ignored; and (b) under clause (i) and (ii), any fractions of half or more shall be rounded up to the next whole number." cExplanation to sub-regulation (8):-

"Explanation – For the purpose of this sub-regulation, a member who sets up practice, with practice as his main occupation, after having been in employment for a minimum period of five years in one or more financial, commercial or industrial undertakings approved under regulations 51 and 72 shall be deemed to have been in continuous practice for two years provided that while in such employment, he had imparted industrial training to one or more articled clerks or audit clerks in terms of the said regulations 51 and 72 for an aggregate period of at least two years."

TABLE-I

(Applicable to members practising the profession of chartered accountants in his individual name or as proprietor or as partner)

Category	Period of continuous practice	Entitlement of articled assistant or assistants
(i)	An associate or fellow in continuous practice for a period up to 3 years	1
(ii)	An associate or fellow in continuous practice for any period from 3 years to 5 years	3
(iii)	An associate or fellow in continuous practice for any period from 5 years to 10 years	7
(iv)	An associate or fellow in continuous practice for any period from 10 years	10

TABLE-II

(Applicable to members who are in full time salaried employment under a chartered accountant in practice or a firm of such chartered accountants)

Category	Number of full-time salaried employees – irrespective of whether associate or fellow	Entitlement of articled assistant or assistants
(i)	Up to 100	1 per employee
(ii)	Between 101 and 500	100+50% of the number of such employees above 100 (i.e., maximum of 300)

(iii)	From 501 or more	300+20% of the number of such employees above 500

[1][(2A) A member in full time employment with a firm of chartered accountants shall be entitled to train one articled assistant provided he has been in employment with the same firm for a continuous period of three years.]

(3) The entitlement to engage and train articled assistant or articled assistants under this regulation shall be subject to following conditions:-

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[1] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[1][(i)] **Omitted**

(ii) a member who ceases to be in practice or resigns his partnership or gives up salaried employment under a chartered accountant in practice or a firm of such chartered accountants and who, at the time of discontinuance of practice or paid employment, as the case may be, has one or more articled assistants serving under him, shall not be eligible to take any articled assistant, if he subsequently sets up practice or takes up salaried employment under a chartered accountant in practice or a firm of such chartered accountants, until such time as the articled assistant or assistants serving under him previously complete the period of articles intended to be served under him, had he not given up his practice or the salaried employment.

(iii) a member shall be entitled to engage and train an articled assistant only if he is in practice and such practice, in the opinion of the Council, is his main occupation and for the purposes of this sub-regulation, in ascertaining the number of years for which a member was in continuous practice, only the number of years in respect of which the member's practice was his main occupation shall be considered:

PROVIDED that the Council may, in its discretion, condone any break in the continuity of practice, for a period not exceeding 182 days in the aggregate.

Explanation — For the purpose of this sub-regulation, a member who sets up practice, with practice as his main occupation, after having been in employment for a minimum period of six years in one or more financial, commercial or industrial undertakings approved under regulations 51 and 72, shall be deemed to have been in continuous practice for three years.

(4) The entitlement of a member to train articled assistants under this regulation shall be subject to such decisions as may be made by the Council under regulation 67.]

[1] The following Clause (i) was omitted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012: —(i) a full-time salaried employee shall be eligible to engage and train an articled assistant only if he has been in employment with the same employer for a continuous period of twelve months|.

[1][44. Members not to engage articled assistants under the bye-laws of any of the accountancy institutions or bodies outside India

A member entitled to engage and train articled assistants, under regulation 43, shall not engage any other articled clerk, articled assistant or apprentice, by whatever name called, under the bye-laws of any other Institute or Society or Body:

Provided that such a member may engage any person who has been registered as a student with any of the accountancy institutions or bodies whose training is recognized by the Council as being equivalent to the training prescribed for members of the Institute under clause (v) of sub-section (1) of section 4 of the Act.**]**

[2][45. Admission to Articleship

[1] Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:
—44. Members not to engage in India articled clerks under the bye-laws of any other Institute or Society
No member shall engage in India articled clerks or apprentices by whatever name called under the bye-laws of any other Institute or Society except in accordance with the permission granted by the Council.|

[2] Substituted, for the following Regulation, by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

(Contd. from previous page)

—A [45. Admission to Articleship

(1) A member engaging articled assistants shall before accepting a person as an articled assistant satisfy himself that –

(a) he is entitled to train articled assistants under regulation 43, and his professional practice or that of his employer, if he is an employee of chartered accountant in practice or a firm of such chartered accountants, is suitable for the purpose of training articled assistants; and

(b) such a person –

B[(i) has passed the Professional Education (Examination-II) or has passed Group I level or Accounting Technician level of Intermediate (Integrated Professional Competence) Examination held under these regulations or has been exempted from passing Common Proficiency Test under sub-regulation (1A) of regulation 25D; and]

(ii) has successfully completed computer training programme or Information Technology Training as may be specified from time to time by the Council and in the manner so specified C[and] D[(iii) has completed the Orientation Course for such period and in such manner and within such time as may be decided by the Council from time to time.]

(2) Notwithstanding anything contained in sub-regulation (1) above, a candidate who has passed Common Proficiency Test held under these regulations and also 10+2 examination conducted by an examining body constituted by a law in India or an examination recognised by the Central Government D[or the State Government] as equivalent thereto D[for the purposes of admission to graduation courses] or has passed the Entrance Examination or Foundation Examination or Professional Education (Examination-I) under these regulations shall be eligible for admission to articleship until the commencement of the enrolment to E[Intermediate (Integrated Professional Competence) Course]or till such time as the Council may decide:

Provided that a candidate who was registered as an articled assistant before the commencement of the enrolment to E[Intermediate (Integrated Professional Competence) Course] shall be eligible to continue and complete the remaining period of practical training as per the deed of articles already executed under these regulations irrespective

Provided further that a candidate who has passed Professional Education (Examination-II) at the time of commencement of enrolment to [G][Intermediate (Integrated Professional Competence) Course]may join three years articleship up to such time as may be specified by the Council.]‖

[B]Substituted, for the following, by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:

―(i) has passed Professional Education (Examination-II) or has passed Group-I level or Accounting Technician level of Integrated Professional Competence Examination held under these regulations; and‖

[C&D]Inserted by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

[E,F&G]Substituted for the words ―Integrated Professional Competence Course‖ wherever they occur in Regulation 45 by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[A]Substituted, for the following, by Notification No. 1-CA(7)/123/2008 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 2nd December, 2008:

[A]―[45. Admission to articleship (1) A member engaging articled clerks shall before accepting a person as an articled clerk, satisfy himself that-

[B][(a) he is entitled to train articled assistants under regulation 43, and his professional practice or that of his employer, if he is an employee of chartered accountant in practice or a firm of such chartered accountants, is suitable for the purpose of training articled assistants; and]

[B]was substituted, for the following, by Notification No.1-CA(102)/2007A published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

―A) his professional practice either (in his individual name, or in a trade name or as a partner of the firm, is suitable for the purpose of training articled clerks; and‖

[C][(b) such a person –

(i) has passed the Professional Education (Examination-II) under these regulations; and (ii) has successfully completed computer training programme or Information Technology Training as may be specified from time to time by the Council and in the manner so specified.] (2) Notwithstanding anything contained in sub-regulation (1), a candidate who has passed Common Proficiency Test held under these regulations and also 10+2 examination conducted by an examining body constituted by a law in India or an examination recognised by the Central Government as equivalent thereto; or has passed the

(1) A member engaging articled assistants shall before accepting a person as an articled assistant satisfy himself that −

(a) he is entitled to train articled assistants under regulation 43, his professional practice or that of his employer, if he is an employee of chartered accountant in practice or a firm of such chartered accountants, is suitable for the purpose of training articled assistants; and

(b) such a person –

(i) has passed either or both the groups of Intermediate Examination held under regulation 28G; and

(ii) has completed Integrated Course on Information Technology and Soft Skills under regulation 51D of these regulations.

(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has passed Professional Education (Examination–II) or either or both the Groups of Intermediate (Integrated Professional Competence) Examination held under these regulations or has been exempted from passing Common Proficiency Test under sub-regulation (1A) of regulation 25D or is eligible for

registration to Intermediate Course under sub-regulation (3) of regulation 28F shall be eligible for admission to articleship provided that he has -

(i) successfully completed computer training programme or Information Technology Training as may be specified from time to time by the Council and in the manner so decided and completed the Orientation Course for such period and in such manner and within such time as may be specified by the Council from time to time; or

(Contd. from previous page)

Foundation Examination/Professional Education (Examination-I) under these regulations shall be eligible for admission to articlship:

Provided that a candidate who was registered as an articled assistant before the commencement of the Common Proficiency Test shall be eligible to continue and complete the remaining period of practical training as per the deed of articles already executive under these regulations irrespective of any break in the continuity of training:

(ii) successfully completed Integrated Course on Information Technology and Soft Skills under regulation 51D.‖.

(Contd. From previous page)

Provided further that a candidate who has passed Professional Education (Examination-II) under these regulations at the time of commencement of the Common Proficiency Test may join three year articleshipupto such time as may be specified by the Council.

Provided also that a candidate who was exempted from passing the Professional Education (Examination-I) under proviso to sub-regulation (1) of regulation 25B and is registered as a candidate for the Professional Education (Course-II) shall be eligible to join three year articleship, upto such time as may be specified by the Council, subject to his appearing and passing Professional Education (Examination-II), till such time it is held or thereafter, Professional Competence Examination held under these regulations and completing the specified course on computer training programme or Information Technology Training.]‖ [Substituted earlier, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006: —[45. Admission to articleship

A member engaging articled clerks shall before accepting a person as an articled clerk, satisfy himself that-

(a) his professional practice (either in his individual name, or in a trade name or as a partner of the firm), is suitable for the purpose of training articled clerks; and

(b) such a person –

(i) is not less than 18 years of age on the date of commencement of articles; and (ii) has passed the Professional Education (Examination-II) under these Regulations; and

(iii) has successfully completed computer training programme as may be specified from time to time by the Council and in the manner so specified:

Provided that a candidate, who has passed the Foundation/ Graduation Examination, shall be eligible to register himself as articled clerk, till such time as may be specified by the Council:

Provided further that a candidate who was registered as an articled clerk before the commencement of the scheme of examination specified by the Council shall be eligible to continue and complete the remaining period of practical training under these Regulations, irrespective of whether he passed the Intermediate examination or not as per syllabus given in para-2A of Schedule 'B' to the Chartered Accountants Regulations, 1988 and/or there was any break in the continuity of his practical training.]

[This was earlier substituted, for the following, by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 14th August, 2001:-

—45. Admission to Articleship

(1) a member engaging articled clerks shall before accepting a person as an articled clerk, satisfy himself that:-

(a) his professional practice or that of

chartered accountant in practice or a firm of such chartered accountants, is suitable for the purpose of training articled clerks; and

c[(b) such a person:-

(i) is not less than 18 years of age on the date of commencement of articles;

(ii) has either passed the Foundation Examination or has been exempted from passing the Foundation Examination under these Regulations:

Provided that graduates who have passed the Entrance Examination shall continue to be eligible to register themselves as articled clerks.]

(2) Notwithstanding anything contained in sub-clause (iii) of clause (b) of sub-regulation (1) above and subject to the provisions of sub-regulation (5) of regulation 46, a member may provisionally accept a person as an articled clerk if he has passed the Entrance Examination under these Regulations and has appeared in his final graduation examination the result whereof has not been declared.

cEarlier substituted for the following by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:-

"(b) such a person—

(i) is not less than 18 years of age on the date of commencement of articles; (ii) has passed the Entrance examination under these Regulations;

(Contd. From previous page)

(iii) is a graduate within the meaning of clause (ix) of sub-regulation (1) of regulation 2:

Provided that a graduate who has passed the graduation examination with accountancy, auditing, mercantile or commercial laws as subjects, securing in the aggregate a minimum of 50 per cent of the total marks in the examination or who has passed the graduation examination with any other subjects securing in the aggregate a minimum of 55 per cent of the total marks in the examination shall be exempted from passing the Entrance Examination.

Explanation — For the purpose of calculating the percentage of marks:-

(a) the marks secured in subjects in which a person is required by the regulations of the university or the examining body concerned to obtain only pass marks and for which no special credit is given for higher marks shall be ignored; and

(b) any fractions of half or more shall be rounded up to the next whole number, or

(c) such a person has passed the Government Diploma in Accountancy Examination or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy.

46. Registration of articled assistants

1[(1)The articles shall be executed in the form* approved by the Council.]

(2) A statement in the form** approved by the Council together with documentary evidence of compliance with Regulation 45, shall be sent to the Secretary for registration so as to reach him within thirty days of the commencement of articles.

(3) If the statement mentioned in sub-regulation (2) above is not received within the time specified, the Secretary may condone the delay where the member proves to his satisfaction that he was prevented from sending the statement in time, if he received the same from the member within fifteen days after the expiry of the period so specified, failing which the Secretary shall treat the date of commencement of service as the 31st day prior to its receipt by him.If the date of commencement of service is changed by the Secretary, he shall communicate such change to the member who shall make appropriate change in the articles.

2[(4) Every articled assistant shall undergo theoretical education as imparted by the Institute. He shall apply in the form approved by the Council; pay such registration fee as an articled assistant and such tuition fee as may be fixed by the

rupees twenty five thousand in any case taken together. The tuition fee may either be paid in lump sum or in such instalments and at such intervals, as may be specified by the Council.**]**

3[(5)**]Deleted.**

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1 Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section
* 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:
** —(1) The articles shall be executed in the form* approved by the Council, copies of which should be
2 obtained from the office of the Institute.‖
Form '102' of Appendix No. (1)
Form '103' of Appendix No. (1)
Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:
—(4) Every articled clerk, other than one who has passed the Government Diploma in Accountancy Examination or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy, shall undergo postal tuition imparted by the Institute. He shall apply in the form approved by the Council, pay such registration fee as an articled clerk and such tuition fee as may be fixed by the Council from time to time. The tuition fee may either be paid in a lumpsum or in such instalments and at such intervals as may be fixed by the Council.‖

3 The following sub-regulation (5) was deleted by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:-

(6) Every deed of articles executed under this regulation shall cover the full period of articled training prescribed under these Regulations or the full balance period, where such articles had been terminated before the expiry of their full term.

(7) The Council shall have the power to relax any of the requirements of this regulation in respect of persons enrolled as articled assistants/audit assistants prior to the date on which these Regulations come into force.

(8) The Council may, after giving the applicant an opportunity of being heard, refuse to register the articles.

47. Premium from articled assistants

No amount shall be charged from, or be payable by, an articled assistant or any other person on his behalf, directly or indirectly, whether by way of premium or as loan or deposit or in any other form in connection with his engagement as an articled assistant.

48. Stipend to articled assistants

1**[**(1) Every principal engaging and training articled assistant or assistants, under regulation 43, shall pay every month to such assistant a minimum monthly stipend, at the rates specified in the Table below:

(Contd. from previous page)

—(5) The articles of a person covered by sub-regulation (2) of regulation 45 shall be registered provisionally and the provisional registration shall be confirmed only after satisfactory proof has been furnished by him to the Secretary within a period of nine months from the date of provisional registration that in respect of the final graduation examination referred to therein, he has become a graduate within the meaning of clause (ix) of sub-regulation (1) of regulation 2. Where such a person fails to produce such proof within the aforesaid period his provisional registration as an articled clerk shall be cancelled and no part of the registration fee or the

tuition fee paid by him shall be refunded and for the purpose of these regulations no credit shall be given for the training undergone.]

[1] Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:-

[A]—[(1)(a) Every principal engaging an articled clerk, who has passed the Professional Education (Examination–II) and has also successfully completed computer training programme as specified under sub-clause (iii) of clause (b) of regulation 45, shall pay to such clerk every month a minimum monthly stipend at the rates specified in the Table I below depending on where the normal place of service of the articled clerk is situated:-

Table I

Classification of the normal place of service of the articled clerk		During the first year of training	During the second year of training	During the remaining period of training
(1)		(2)	(3)	(4)
(i)	Cities/towns having a population of twenty lakhs and above	Rs.1000/-	Rs.1250/-	Rs.1500/-
(ii)	Cities/towns having a population of four lakhs and above but less than twenty lakhs	Rs.750/-	Rs.1000/-	Rs.1250/-
(c)	Cities/towns having a population of less than four lakhs	Rs.500/-	Rs.750/-	Rs.1000/-

(Contd. from previous page)

(b) Every principal engaging an articled clerk, who has passed the Foundation examination or Graduation examination, as the case may be, and has also been registered as an articled clerk upto 30th June, 2004 or 30th September, 2001 respectively, shall pay to such clerk every month a minimum monthly stipend at the rates specified in the Table II below depending on where the normal place of service of the articled clerk is situated:-

Table II

Classification of the normal place of service of the articled clerk		During the first year of training	During the second year of training	During the remaining period of training
(1)		(2)	(3)	(4)
(i)	Cities/towns having a population of twenty lakhs and above	Rs.450/-	Rs.600/-	Rs.800/-
(ii)	Cities/towns having a population of three lakhs and above but less than twenty lakhs	Rs.300/-	Rs.450/-	Rs.600/-
(iii)	Cities/towns having a population of less than three lakhs	Rs.200/-	Rs.300/-	Rs.450/-

[B]Provided that an additional stipend of Rs.300/- per month shall be paid to an articled clerk on his passing the Intermediate examination, from the first day of the month following the date of declaration of the result of the said examination held under these regulations, irrespective of above classification of rates of stipend with reference to cities/towns.

(c) Notwithstanding anything contained in clause (a) or (b), an articled clerk on his passing the Professional Education (Examination-II) under these regulations, shall be eligible for a minimum monthly stipend at the rates specified in the Table I under clause (a), from the first day of the month following the date of declaration of the result of the said examination, depending on where the normal place of service of the articled clerk is situated.

Explanation 1. – For the purposes of this regulation, no stipend shall be payable for any excess leave taken.

Explanation 2. – For the purposes of determining the rates at which stipend is payable under this regulation, the period of articled training of the student under any previous principal or principals (not being any such period prior to 1st July, 1973) shall also be taken into account.

Explanation 3. – For the purposes of this regulation, the figures of population shall be taken as per the last published Census Report of Indial.]

[A]This was earlier substituted, for the following, by Notification No.1-CA(7)/84/2005 published in the Gazette of India dated 17th June, 2006:—

[AA]—[(1) Every principal engaging an articled clerk shall pay to such clerk every month a minimum monthly stipend at the rates specified below depending on where the normal place of service of the articled clerk is situated:-

Situation of the normal place of service of the articled clerk	During the first year of training	During the second year of training	During the remaining period of aining

	1	2	3	4
(a)	Cities/towns with a population of 20 lakhs and above	Rs.450/-	Rs.600/-	Rs.800/-
(b)	Cities/towns having a population of 3 lakhs and above but less than 20 lakhs	Rs.300/-	Rs.450/-	Rs.600/-
(c)	Cities/towns having a population of less than 3 lakhs	Rs. 250/-	Rs. 350/-	Rs.450/-

(Contd. from previous page)

Provided that an additional stipend of Rs.300/- per month shall be paid to the articled clerk on his passing the Intermediate examination or to the articled clerk who has passed Professional Education (Examination-II) during his articleship period under these Regulations, from the first day of the month following the date of declaration of the result, irrespective of above classification of rates of stipend with reference to cities/towns. However, an articled clerk registered after passing the Professional Education (Examination-II), shall not be entitled for any additional stipend:]

Provided further that nothing containing in this regulation shall entitle an articled clerk to any stipend under this regulation for any excess leave taken.

Explanation 1 — For the purpose of determining the rates at which stipend is payable under this regulation, the period of articled training of the student under any previous principal or principals (not being any such period prior to 1st July, 1973) shall also be taken into account.

Explanation 2 — For the purpose of this regulation, the figures of population shall be taken as per the last published Census Report of India].

[aa]This was earlier substituted, for the following, by Notification No. 1-CA(7)/45/99 published in the Gazette of India dated 26th February, 2000; effective from 1.4.2000:—

[aaa]—[(1) Every principal engaging an articled clerk shall pay to such clerk every month a minimum month stipend at the rates specified below depending on where the normal place of service of the articled clerk is situated:-

	Situation of the normal place of service of the articled clerk	During the first year of training	During the second year of training	During the remaining period of training
	1	2	3	4
(a)	Cities/towns with a population of 20 lakhs and above	Rs.300/-	Rs.450/-	Rs.600/-
(b)	Cities/towns having a population of 3 lakhs and above but less than 20 lakhs	Rs.200/-	Rs.300/-	Rs.450/-
(c)	Cities/towns having a population of less than 3 lakhs	Rs. 150/-	Rs. 250/-	Rs. 350/-

Provided that an additional stipend of Rs. 200/- per month shall be paid to the articled clerk on his passing the Intermediate examination under these regulations, from the first day of the month following the date of declaration of the result, irrespective of above classification of rates of stipend with reference to cities/towns:

Provided further that nothing contained in this regulation shall entitle an articled clerk to any stipend under this regulation for any excess leave taken.

Explanation I: For the purpose of determining the rates at which stipend is payable under this regulation, the period of articled training of the student under any previous principal or principals (not being any such period prior to 1st July, 1973) shall also be taken into account.

Explanation II: For the purpose of this regulation, the figures of population shall be taken as per the last published Census Report of India.]"

[aaa]The details of earlier substitution are as under:

1. Substituted, for the following, vide Notification No.1-CA(7)/28/95 dated 19th August, 1995 published in Gazette of India, effective from 1.9.1995:-

"[(1) Every principal engaging an articled clerk shall pay to such assistant every month a minimum monthly stipend at the rates specified below depending on where the normal place of service of the articled clerk is situated:—

	Situation of the normal place of service of the articled clerk	During the first year of training	During the second year of training	During the remaining period of training
	1	2	3	4
(a)	Cities/towns with a population of 20 lakhs and above	Rs.225/-	Rs.350/-	Rs.450/-
(b)	Cities/Towns having a population of 3 lakhs and above but less than 20 lakhs	Rs.150/-	Rs.225/-	Rs.350/-
(c)	Cities/towns having a population of less	R		s.250/-

than 3 lakhs

1[Table

Classification of the normal place of service of the articled assistant	During the first year of training	During the second year of training	During the remaining period of training
(1)	(2)	(3)	(4)
(i) Cities/towns having a population of twenty lakhs and above.	Rs.2000/-	Rs.2500/-	Rs.3000/-
(ii) Cities/towns having a population of four lakhs and above but less than twenty lakhs.	Rs.1500/-	Rs.2000/-	Rs.2500/-
(iii) Cities/towns having a population of less than four lakhs.	Rs.1000/-	Rs.1500/-	Rs.2000/-]

(Contd. from previous page)

Provided that an additional stipend of Rs. 100 per month shall be paid to the articled clerk on his passing the Intermediate examination under these regulations, from the first day of the month following the date of declaration of the result, irrespective of above classification of rates of stipend with reference to cities/towns:

Provided further that nothing contained in this regulation shall entitle an articled or audit clerk registered with effect from a date prior to 1st July, 1973 or for any excess leave taken to any stipend under this regulation

Explanation 1- For the purpose of determining the rates at which stipend is payable under this regulation, the period of articled training of the assistant under any previous principal or principals (not being any such period prior to 1st July, 1973) shall also be taken into account. Explanation 2 - For the purpose of this regulation, the figures of population shall be taken as per the last published Census Report of India.]"

2. Substituted, for the following, vide Notification No.1-CA(7)/l/89 published in the Gazette of India dated 7th October, 1989:-

"[(1) Every principal engaging an articled clerk shall pay to such clerk every month a minimum monthly stipend at the rates specified below depending on where the normal place of service of the articled clerk is situated:-

Situation of the normal place of service of articled clerk	During first year of training	During second year of training	During remaining period of training
(a) Cities with population of two million and above	150	225	300
(b) Cities/Towns other than those having population of more than two million	100	150	225

Provided that an additional stipend of Rs. 50 per month shall be paid to the articled clerk on his passing the Intermediate examination under these Regulations, from the first day of the month following the date of declaration of the result irrespective of above classification of rates of stipend with reference to cities/towns:

Provided further that nothing contained in this regulation shall entitle an articled clerk or audit clerk registered with effect from a date prior to 1st July, 1973 or for any excess leave taken, to any stipend under this regulation.

Explanation 1 - For the purpose of determining the rate at which stipend is payable under this regulation, the period of articled training of the assistant under any previous principal or principals (not being any such period prior to 1st July, 1973) shall also be taken into account.

Explanation 2 - For the purpose of this regulation, the figures of population shall be taken as per the last published Census Report of India.]"

2Substituted for the following by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary dated 14th August, 2001:-

"PROVIDED that an additional stipend of Rs. 300/- per month shall be paid to the articled clerk on his passing the Intermediate examination under these regulations, from the first day of the month following the date of declaration of the result, irrespective of above classification of rates of stipend with reference to cities/towns.]

1Substituted for the following table, by Notification No.1-CA(7)/167/2014 published in Part-III, Section 4 of the Gazette of India, Extraordinary, dated 23rd January, 2015:

Classification of the normal place of service of the articled assistant	During the first year of training	During the second year of training	During the remaining period of training
(1)	(2)	(3)	(4)
(i) Cities/towns having a population of twenty lakhs and above.	Rs.1000/-	Rs.1250/-	Rs.1500/-
(ii) Cities/towns having a population of four lakhs and above but less than twenty lakhs.	Rs.750/-	Rs.1000/-	Rs.1250/-
(iii) Cities/towns having a population of less than four lakhs.	Rs.500/-	Rs.750/-	Rs.1000/-]

Explanation 1 – For the purposes of this regulation, no stipend shall be payable for any excess leave taken.

Explanation 2 – For the purposes of determining the rates at which stipend is payable under this regulation, t f the

student under any previous principal or principals (not being any such period prior to 1st July, 1973) shall also be taken into account.

Explanation 3 – For the purposes of this regulation, the figures of population shall be taken as per the last published Census Report of India.**]**

(2) The stipend under this regulation shall be paid by the principal to the articled assistant either (a) by a crossed account payee cheque every month against a stamped receipt to be obtained from the articled assistant; or (b) by depositing the amount every month in an account opened by the articled assistant in his own name with a branch of the bank to be specified by the principal

49. Register of articled assistants

A register of articled assistants shall be maintained by the Council.

[1][50. Period of practical training for an articled assistant

An articled assistant shall not be eligible for the membership of the Institute unless he produces a certificate in the form* approved by the

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[1] Substituted, for the following, by Notification No. 1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India dated 13th September, 2006:

—[50. Period of practical training for an articled clerk

An articled clerk shall not be eligible for the membership of the Institute unless he produces a certificate in the form* approved by tie Council from the appropriate person entitled to issue such a certificate to the effect that he:—

(i) has served as an articled clerk for a period of three years; or

(ii) has served partly as an articled clerk and partly as an audit clerk for a total period as specified in clause (i) above for which purpose complete eight months of service as an audit clerk shall be reckoned as six months of service as an articled clerk, any fraction of a period of less than 8 months as an audit clerk being ignored:

PROVIDED that an articled clerk who commenced his practical training before the 1st day of July, 1956 shall not be eligible for the membership of the Institute unless he produces a certificate in the form* approved by the Council from an appropriate person as provided in paragraph 11 of Schedule 'B' of the Chartered Accountants Regulations, 1964, as in force at the commencement of these Regulations:

PROVIDED FURTHER that an articled clerk who commenced his practical training on or after the 1st day of July, 1956 but before 1st day of October, 1973 shall not be eligible for the membership of the Institute unless he produces a certificate in the form* approved by the Council from an appropriate person as provided in paragraph 12 of Schedule 'B' of the Chartered Accountants Regulations, 1964, as in force at the commencement of these Regulations]‖.

* Form `108‘ of Appendix No. (1).

Council from the appropriate person entitled to issue such a certificate to the effect that he -

(i) has served as an articled assistant for a period of **[1][**three years**]**; or

(ii) has served partly as an articled assistant and partly as an audit assistant for a total period as specified in clause (i)

above for which purpose complete eight months of service as an audit assistant shall be reckoned as six months of training as an articled assistant, any fraction of a period of less than 8 months as an audit assistant being ignored:

PROVIDED that a candidate who was registered as an articled assistant before the commencement of the 2[enrolment to Intermediate Course] shall be eligible to continue and complete the remaining period of practical training as per the deed of articles executed under these regulations irrespective of any break in the continuity of training:

3[]**Provisos- Omitted**

51. Industrial Training

4[](1) An articled assistant who has passed the Intermediate Examination held under regulation 28G or Intermediate (Professional

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1 Substituted for the words, —three and half years| by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the
2 Gazette of India, Extraordinary dated 25th May, 2017
3 Substituted for the words, —Common Proficiency Test| by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017
Following provisos were omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:
—Provided further that a candidate who has passed Professional Education (Examination-II) under these regulations at the time of commencement of the Common Proficiency Test may join three year articleship up to
such time as may be specified by the Council.
Provided also that a candidate who was exempted from passing the Professional Education (Examination–I) under proviso to sub-regulation (1) of regulation 25B and is registered as a candidate for the Professional Education (Course-II) shall be eligible to join three year articleship, up to such time as may be specified by the Council, subject to his appearing and passing Professional Education (Examination-II), till such time it is held or thereafter, A[Intermediate (Professional Competence) Examination] held under these regulations and completing the specified course on computer training programme or Information Technology Training.]
B[Provided also that a candidate enrolled for the Intermediate (Integrated Professional Competence) Course shall be eligible to three years of articles training on his passing the Group I level or Accounting Technician level of the Intermediate (Integrated Professional Competence) Examination:
Provided also that a candidate who is a graduate or post graduate and has been exempted from passing the Common Proficiency Test shall be eligible to three years of articles training on his registration to the Intermediate (Integrated Professional Competence) Course]|
ASubstituted for words —Professional Competence Examination| by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012
BSubstituted for the following by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012 which was originally inserted by Notification No.1-CA(7)/123/2008 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 2nd December, 2008: —PROVIDED ALSO that a candidate enrolled for the Integrated Professional Competence Course shall be eligible to three years articleship on his passing the Group I level or Accounting Technician level of the
Integrated Professional Competence Examination.|
4 Substituted for the following sub-regulation by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

Competence) Examination or Professional Education (Examination-II) or erstwhile Intermediate examination under these regulations may, at his discretion, serve as an industrial trainee for the period prescribed in sub-regulation (2) in any of the financial, commercial, industrial undertakings with minimum fixed assets or minimum total turnover or minimum paid-up share capital as may be specified by the Council or such other institution or organisation as may be approved by the Council from time to time.]

PROVIDED that the articled assistant has intimated to his principal his intention to take such industrial training at least three months before the date on which such training is to commence.

1(2) The period of industrial training may range between nine months and twelve months during the last year of the prescribed period of practical training.]

(3) The industrial training shall be received under a member of the Institute. An Associate who has been a member for a continuous period of at least three years shall be entitled to train one a

fellow shall be entitled to train two industrial trainees at a time, whether such trainees be articled assistants or audit assistants.

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"A[(1) An articled assistant who has passed the B[Intermediate (Professional Competence) Examination]or Professional Education (Examination-II) or Intermediate examination under these regulations may, at his discretion, serve as an industrial trainee for the period specified in sub-regulation (2) in any of the financial, commercial, industrial undertakings with minimum fixed assets or minimum total turnover or minimum paid-up share capital as may be specified by the Council or such other institution or organization as may be approved by the Council from time to time:|

ASubstituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 13thSeptember, 2006:

A(1) An articled clerk who has passed the Professional Education (Examination-II) or the Intermediate examination under these Regulations may, at his discretion, serve as an industrial trainee for the period specified in sub-regulation (2) in any of the financial, commercial, industrial undertakings with minimum fixed assets of Rs. 1 crore; or minimum total turnover of Rs.10 crores; or minimum paid-up share capital of Rs. 50 lakhs; or such other institution or organisation as may be approved by the Council from time to time: PROVIDED that the articled clerk has intimated to his principal his intention to take such industrial training at least three months before the date on which such training is to commence.|

AThis was earlier substituted, for the following, by Notification No.1CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17thAugust, 2001:-

"(1) An articled clerk who has passed the Intermediate examination under these Regulations may, at his discretion, serve as an industrial trainee for the period specified in sub-regulation (2) in a financial, commercial or industrial undertaking whose total assets are not less than fifty lakhs of rupees or such other institution or organisation as may be approved by the Council:

PROVIDED that the articled clerk has intimated to his principal his intention to take such industrial training at least three months before the date on which such training is to commence.|

BSubstituted, for the words, —Professional Competence Examination| by notification No. 1-CAC77(145) 2012 published in Part III Section 4 of the Gazette of India, Extraordinary, dated 1stAugust, 2012.

1 Substituted, for the following, by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:-

"(2) The period of industrial training may range between the last six months and the last twelve months of the prescribed period of practical training :

Provided that in case of articled clerk attending an academy of accounting conducted by the Institute, the period of industrial training may range between the last six mouths and the last nine months of the prescribed period of practical training.

Explanation — The period of industrial training referred to in this sub-regulation, shall include the period served by way of secondment to a member in industry in accordance with regulation 54."

(4) An agreement of training shall be entered into in the form* approved by the Council.

(5) On satisfactory completion of the industrial training, the member training the industrial trainee, shall forthwith issue to the trainee a certificate in the form* approved by the Council in respect of the training undergone under him and forward a copy thereof to the Secretary.

(6) The period of industrial training referred to under this regulation, shall be treated as service under articles for all purposes of these Regulations, provided the certificate referred to in sub-regulation (5) is produced.

1[51A. Course on General Management and Communication Skills and period thereof

2[(1)**]** Before applying for membership of the Institute, an articled assistant shall complete a course on General Management and Communication Skills or any other course for such period as may be specified by the Council which shall not be less than seven days and not more than 30 days and in such manner and within such time as may be specified by the Council from time to time.**]**

3[(2) Notwithstanding anything contained in sub-regulation (1), the Council may discontinue this course and require a candidate to complete the course or courses under regulation 51D or 51E or both, as the case may be.**]**

4[51B. Course on Information Technology

* Form `104' of Appendix No. (1).
* Form `105' of Appendix No. (1).
1 Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary dated 13th September, 2006:

A[51A.Course on General Management and Communication Skills and period thereof.

An articled clerk who has completed the practical training as provided in these Regulations, before applying for membership of the Institute, shall be required to attend a course on

2 General Management and Communication Skills or any other course as may be specified by the Council
3 from time to time and in the manner so specified.]
4 AInserted by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary dated 17th August, 2001.

Numbered as sub-regulation (1) by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017
Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017
Inserted by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

1[(1)] A candidate shall undergo a course on Information Technology Training for such period as may be specified by the Council which shall not be less than one hundred hours and not more than five hundred hours and in such manner and within such time as may be specified by the Council from time to time.]

2[(2) Notwithstanding anything contained in sub-regulation (1), the Council may discontinue this course and require a candidate to complete the course or courses under regulation 51D or 51E or both, as the case may be.]

3[51C. Advanced Course on Information Technology Training

4[(1)] A candidate shall undergo an Advanced Course on Information Technology Training as may be determined by the Council which shall not be less than one hundred hours and not more than five hundred hours and in such manner and within such time as may be determined by the Council from time to time.]

5[(2) Notwithstanding anything contained in sub-regulation (1), the Council may discontinue this course and require a candidate to complete the course or courses under regulation 51D or 51E or both, as the case may be.]

6[51D. Integrated Course on Information Technology and Soft Soft Skills

A candidate who has been registered for the Intermediate Course under regulation 28F shall before admission to the articles, undergo Integrated Course on Information Technology and Soft Skills for such duration and in such manner as may be specified by the Council from time to time.

[1] Numbered as sub-regulation (1) by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017
[2] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017
[3] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st, August, 2012.
[4] Numbered as sub-regulation (1) by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.
[5] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.
[6] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

[1][51E. Advanced Integrated Course on Information Technology and Soft Skills

An articled assistant during the last two years of his practical training without any break in continuity shall undergo an Advanced Integrated Course on Information Technology and Soft Skills for such duration and in such manner as may be specified by the Council from time to time.

Explanation. - A candidate who has passed the Final examination but not completed the Course on General Management and Communication Skills conducted under these regulations, shall be required to complete the Advance Integrated Course on Information Technology and Soft Skills before applying for membership of the Institute.**]**

52. Recognition of Service with Armed Forces

For the purposes of Regulation 50, service with Armed Forces rendered by an articled assistant for a period not exceeding one year shall be deemed to be service as an articled assistant.

53. Exemption to persons of Indian origin migrating permanently to India

[2][(1) A person of Indian origin, who has been a citizen of or a permanent resident in a foreign country for a minimum period of five

[1] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.
[2] Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

—(1) A person of Indian origin, who has been a citizen of or a permanent resident in a foreign country for a minimum period of five years and who migrates to India and provides satisfactory proof that merely by reason of migration he has not been able to pass the examinations or complete the training prescribed by any of the recognised accountancy institutions mentioned in clause (c) below with which he had been registered as a student and also proves to the satisfaction of the Examination Committee that he intends to settle down permanently in India and obtains Indian citizenship, shall be given the following concessions in the matter of practical training and examinations:—

(a) If he has passed the Entrance or Intermediate or a part of the Final examination of any of the recognised accountancy institutions, mentioned in clause (c) below, he shall be deemed to have passed the Entrance or the Intermediate or a part of the Final examination of the Institute as the Examination Committee may decide and shall be required to pass only the remaining examination or part of examination or examinations prescribed under these Regulations as the Examination Committee may direct.

(b) If he has either completed the practical training or a part thereof prescribed by any of the recognised accountancy institutions mentioned in clause (c) below, he shall be deemed to have completed such practical training or a part thereof as the Examination Committee may direct and then he shall either be

exempted from undergoing any practical training or shall be required to complete only the balance of such period of practical training as the Examination Committee may direct.

(c) The recognised accountancy institutions referred to in this paragraph shall mean:—

years and who migrates to India and provides satisfactory proof that merely by reason of migration, he has not been able to pass such other examination or examinations or complete such other training outside India prescribed by any of the accountancy institutions or bodies, as are recognised by the Council under clause (v) of sub-section (1) of section 4 of the Act and also proves to the satisfaction of the Council that he intends to settle down permanently in India and obtains Indian citizenship, may be given such concession or relaxation in the matter of examination or practical training, as the Council deems fit, provided the Council is itself satisfied that the examination or examinations passed or training undergone in that country are equivalent to the examination or examinations or training prescribed for the members of the Institute.]

(2) A person eligible for exemption under sub-regulation (1) above, shall apply for such exemption in writing and shall furnish together with the exemption fee the following documents, namely:—

(i) A copy of the Rules and Regulations of the concerned recognised accountancy institution regarding practical training and examinations.

(ii) A certificate from the concerned institution regarding the examination passed and training completed clearly indicating the period of such completed training.

(iii) A certificate from the principal under whom the applicant completed any period of training giving the dates of such period of training.

(iv) A declaration to the effect that the applicant is a permanent resident of India and intends to acquire Indian citizenship.

(v) A declaration to the effect that except for the fact of his having migrated permanently to India, the applicant would have become eligible to become a member of the institution with which he was registered as a student

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(1) The Institute of Chartered Accountants in England and Wales. (2) The Institute of Chartered Accountants of Scotland.

(3) The Institute of Chartered Accountants in Ireland.

(4) The Institute of Chartered Accountants of Sri Lanka.

(5) The Public Accountants' and Auditors' Board of South Africa.

(6) The Institute of Chartered Accountants of Pakistan.

(7) Board set up under the Burma Auditors' Certificates Rules

(8) The Institute of Chartered Accountants in Australia.

(9) The Institute of Chartered Accountants of Bangladesh.]

upon his passing any of the remaining examination, or completing the full period of training in accordance with the rules of such institution.

(3) A person eligible for exemption under sub-regulation (1) above shall pay such fee for grant of exemption as may be fixed by the Council from time to time.

[1][53A. Other professional bodies

(1) For the purposes of Items (2), (3) and (5) of Part I of the First Schedule to the Act, a person has to be a member of any of the following professional bodies, namely:-

(a) The Institute of Company Secretaries of India
(b) established under the *Companies Act, 1980 (No.56 of 1980);
**The Institute of Cost and Works Accountants of India established under the Cost and Works Accountants Act, 1959 (No.23 of 1959);
(c) Bar Council of India established under the Advocates Act,
(d) 1961 (No.25 of 1961);
(e) The Indian Institute of Architects established under the Architects Act, 1972 (No.20 of 1972);
The Institute of Actuaries of India established under the Actuaries Act, 2006 (No.35 of 2006).

(2) The membership of the professional bodies or institutions outside India whose qualifications relating to accountancy are recognised by the Council under sub-section (2) of section 29 shall also be taken into consideration for the purposes of Items (2), (3) and (5) of the Part I of the First Schedule to the Act.

(3) For the purposes of Items (2), (3), (4) and (5) of Part I of the First Schedule to the Act, the following shall be the persons qualified in India, namely:-

[1] Inserted by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008.
* to be read as Company Secretaries Act, 1980
** to be read as The Institute of Cost Accountants of India

(i) Company Secretary within the meaning of the Company Secretaries Act, 1980;
(ii) Cost Accountant within the meaning of the Cost and Works
(iii) Accountants Act, 1959;
(iv) Actuary within the meaning of the Actuaries Act, 2006;
(v) Bachelor in Engineering from a University established by law or an Institution recognised by law;
Bachelor in Technology from a University established by law or an institution rec

(vi) Bachelor in Architecture from a University established by law or an institution recognised by law;

(vii) Bachelor in Law from a University established by law or an institution recognised by law;

(viii) Master in Business Administration from Universities established by law or technical institutions recognised by All India Council for Technical Education.

53B. Membership of professional bodies for partnership

(1) For the purposes of entering into partnership under Item (4) of Part I of the First Schedule to the Act, a person shall be a member of any of the following professional bodies, namely:-

(a) Company Secretary, member, The Institute of Company Secretaries of India, established under the Company Secretaries Act, 1980;

(b) Cost Accountant, member, The Institute of Cost and Works Accountants of India established under the Cost and Works Accountants Act, 1959;

(c) Advocate, member, Bar Council of India established under the Advocates Act, 1961;

(d) Engineer, member, The Institution of Engineers, or Engineering from a University established by law or an institution recognized by law.

(e) Architect, member, The Indian Institute of Architects established under the Architects Act, 1972;

(f) Actuary, member, The Institute of Actuaries of India, established under the Actuaries Act, 2006.

(2) Professional bodies or institutions outside India whose qualifications relating to accountancy are recognised by the Council under sub-section (2) of section 29 of the Act.**]**

1[53C. Enrolment of Overseas Citizen of India Professional Accountants

(1) An overseas citizen of India holding professional accountancy qualification shall be recognized as a member of the Institute on completion of such examination, training and other modules as listed out in Schedule ‗B' to these regulations.

(2) The Certificate of Practice to such Overseas Citizen of India shall be granted on fulfillment of terms and conditions as listed out in Schedule ‗B' to these regulations.**]**

54. Secondment of articled assistants

(1) A principal may, with the consent of the articled assistant, second from time to time the articled assistant to other member or members with a view to

provide the articled assistant the opportunity of gaining practical experience in areas where the principal may not be in a position to provide the same.

(2) The articled assistant shall be seconded only to a member who is entitled to train one or more articled assistants in his own right or to a member in industry who is entitled to train one or more industrial trainees.

(3) The member to whom the articled assistant is seconded will not be entitled to train more than two such assistants on secondment at a time.

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[1] Inserted by Notification No. 1-CA(7)/154/2014 published in Part III, Section 4 of the Gazette of India, Extraordinary dated 22nd July, 2014.

[1][(4)(a) The maximum period of secondment shall be one year which may be served with a single eligible member.

(b) The Council may permit secondment with more than one such member provided the minimum period of secondment shall be four months and the aggregate period served on secondment with such members shall not exceed one year.

(5) Where an articled assistant is seconded to a member in industry, the total period spent in industry by the articled assistant, including the period of industrial training under these regulations, shall not exceed one year.

(6) During the period of secondment, the member with whom the articled assistant is seconded shall pay the stipend as provided under these regulations.

(7) The member with whom the articled assistant is seconded shall be responsible for imparting training during secondment. He shall maintain records of practical training undergone by the articled assistant during secondment and forward the same to the principal on completion of period of secondment. The principal shall include required particulars in the report to the Council under regulation 64.

(8) A statement in the form approved by the Council shall be sent to the Secretary for records within thirty days from the date of commencement of training on secondment.]

[2][54A. Practical Training under eligible members of Accountancy Institutions or Bodies outside India

(1) A principal, with the consent of the articled assistant, may depute the latter for training for a period not exceeding six months to a

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[1] Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

—(4) The aggregate period of secondment shall not exceed one year provided that the period served on secondment with any one member or his partner shall not exceed six months. (5) Where an articled clerk is seconded to a member in industry, the total period spent in industry by the articled clerk, including the period of industrial training under these Regulations, shall not exceed one year.

(6) During the period of secondment, the principal shall pay the stipend as provided under these Regulations.

(7) The principal shall keep a record of the training undergone during secondment and include its particulars in the report to the Council under Regulation 64.

(8) No deed of Articles need be executed for secondment nor any intimation need be sent to

the Institute in this behalf.]

[2] Inserted by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007.

member eligible to engage and train an articled clerk or articled assistant or apprentice, by whatever name called, under the bye-laws of an institution or body etc. set up in the respective countries under the relevant Statutes.

(2) For the purpose of regulation 50, such period of training shall be deemed to be service as an articled assistant.

(3) During such period of training the provisions of regulation 48 shall not apply.

(4) The principal shall include the particulars of such training in the report to the Council under regulation 64.

(5) No deed of Articles need be executed for such training nor any intimation need be sent to the Institute in this regard.]

[1]**[55. Change of status of Principal**

(1) Where a salaried employee of a chartered accountant in practice or a firm of such chartered accountants set up practice independently, the articled assistant or articled assistants engaged by him, as the case may be, shall continue to remain engaged with him from the date of setting up practice independently provided he is entitled to train the articled assistant or the articled assistants under regulation 43:

Provided that the President or the Vice-President of the Council may, in an appropriate case, direct that the articled assistant shall serve

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[1] Inserted by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007. The said Regulation, as under, was earlier deleted vide Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001 :

"[55. Change of status of Principal

(1) Where a salaried employee of a chartered accountant in practice or a firm of such chartered accountants set up practice independently, his articled clerk or articled clerks, as the case may be, shall remain with him from the date of setting up practice independently provided he is entitled to train the articled clerk or the articled clerks under regulation 43: Provided that the President or the Vice-President, as the Council may decide, may in an appropriate case, direct that the articled clerk shall serve the chartered accountant in practice or the firm of such chartered accountants, as the case may be.

(2) Where the salaried employee aforesaid does not set up practice independently or he is not entitled to train the articled clerk or the articled clerks under regulation 43, the articled clerk or articled clerks, as the case may be, shall serve the chartered accountant in practice who has executed the deed of articles as required under sub regulation (1) of regulation 46 as the second principal. The provision of sub-regulation (1) of regulation 46 shall not apply in such a case but a statement in the form* approved by the Council shall be sent to the Secretary for registration so as to reach within thirty days of the change in the status of the principal or within such extended period as the Secretary may determine.

(3) In every case referred to in sub-regulation (1) or sub-regulation (2) no registration fee shall be payable by the articled clerk.]

* Form `103' of Appendix No. (1).

the chartered accountant in practice or the firm of such chartered accountants, as the case may be.

(2) Where the salaried employee aforesaid does not set up practice independently or he is not entitled to train th ed

assistants under regulation 43, the articled assistant or articled assistants, as the case may be, shall serve the chartered accountant in practice who has executed the deed of articles as required under sub-regulation (1) of regulation 46 as the second principal. The provision of sub-regulation (1) of regulation 46 shall not apply in such a case but a statement in the form□ approved by the Council shall be sent to the Secretary for registration so as to reach within thirty days of the change in the status of the principal or within such extended period as the Secretary may determine:

(3) In every case referred to in sub-regulation (1) or sub-regulation (2) no registration fee shall be payable by the articled assistant.**]**

56. Termination or assignment of articles

1**[**(1) Every articled assistant executing the deed of articles for the full period of articled training prescribed under these regulations, shall be required to complete such articles only with the member, who has engaged him:

Provided that the articles so engaged may, by agreement between the articled assistant and his principal, be terminated under such exceptional circumstances or conditions, as may be decided by the Council:

Provided further that in case the Principal has not forthwith issued the Certificate prescribed under Regulation 61, on completion or termination of articles, the articled assistant shall make a request in the form□□ approved by the Council, within 15 days of such completion or termination, to the principal, under intimation to the Secretary by registered or speed post, for issue of such certificate of service and the principal shall in any case, issue the certificate of service within three months of such completion or termination:

□ Form '103' of Appendix No. (1).

1 Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - □□ Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

—(1) Articles may, by agreement between the articled clerk and his principal, be terminated. The articles shall also terminate on the articled clerk opting for industrial training.‖ Form '119' and Form '120' of Appendix No. (1).

Provided also that in cases where no such certificate is received by the Secretary within fifteen days of expiration of the period specified above, the certificate shall be deemed to have been issued on the date specified by the articled assistant, and an intimation to that effect shall be sent to the principal.**]**

(2) Where articles are terminated by agreement under sub-regulation (1), the same may be assigned to another principal entitled to train articled assistants under Regulation 43. Such assignment shall be in the form□ approved by the Council.

(3) The provisions of Regulation 46 shall apply 'mutatis mutandis' except that no registration fee shall be payable by the articled assistant.

57. Fresh Articles

(1) Where an articled assistant is not able to complete the term of the articles by reason of the fact that (a) the principal has ceased to practise; or (b) the name of the principal has been removed

principal has died; or (d) the articles are terminated under sub-regulation (1) of Regulation 56, he may enter into fresh articles for the remainder term of his service with another member entitled to engage and train one or more articled assistants:

Provided that the Secretary may, in an appropriate case covered by category (a), (b) or (c) above, permit the articled assistant to be trained as an additional articled assistant by a member entitled to engage and train one or more articled assistants notwithstanding anything contained in Regulation 43.

(2) Where an articled assistant is not able to complete the term of articles for any other valid reason, he may with the permission of the President or the Vice-President, as the Council may decide from time to time, enter into fresh articles for the remainder of the term of service with another member entitled to engage and train one or more articled assistants:

Provided that the President or the Vice-President, as the Council may decide from time to time, may, in any appropriate case, permit the articled assistant to be trained as an additional articled assistant by a

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 Form '106' of Appendix No. (1).

member entitled to engage and train one or more articled assistants notwithstanding anything contained in Regulation 43.

[1][(3)]**Omitted**

[2][(4) In every case referred to in sub-regulation (1) or sub-regulation (2) above, the provisions of regulation 46 shall apply _mutatis mutandis‘ except that no fee shall be payable by the articled assistant:

PROVIDED that in such cases, the request for permission to be taken as additional articled assistant under another principal is sent, so as to reach the Secretary within thirty days and the statement in Form* approved by the Council is sent so as to reach the Secretary within thirty days from the date of the letter of the Secretary granting such permission:

Provided further that in a case covered under category (c) of sub-regulation (1), the date of commencement of training under fresh articles shall be taken as the date following the date of the death of the principal.**]**

[3]**[**Provided also that any break between termination and re-registration of articles arising out of Saturday, Sunday or any Gazetted holidays, shall be deemed as period actually served as an articled assistant and shall be reckoned for the purpose of eligibility to appear in the examination of the Institute.

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1 The following sub-regulation (3) was deleted by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:

—(3) Where an articled clerk has completed the prescribed term of articles but has failed to pass the Intermediate examination within the time limit specified in Regulation 26, he may, in order to become once again eligible to appear in the Intermediate examination enter into articles for a period of one year with a member entitled to engage and train articled clerks.‖

2 Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

—[(4) In every case referred to in sub-regulation (1) or sub-regulation (2) A[...] above, the provisions of Regulation 46 shall apply 'mutatis mutandis' except that no fee shall be payable by the articled clerk B[....]:

Provided that in a case covered under category (c) of sub-regulation (1), the date of commencement of training under fresh articles shall be taken as the date following the date of the death of the principal, if the request for permission to be taken as additional articled clerk under another principal is sent so as to reach the Secretary within sixty days of the death of the principal and the statement in the form* approved by the Council is sent so as to reach the Secretary within thirty days from the date of the letter of the Secretary granting such permission.]‖

[A]The following words, brackets & figures were deleted by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:

—or sub-regulation (3)‖

[B]The following words, brackets & figures were deleted by Notification No. 1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:

—in a case covered by sub-regulation (1) or sub-regulation (2)‖

*Form `102' & `103' of Appendix No. (1).

[*] Form `102' & `103' of Appendix No. (1).

[3] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

58. Supplementary Articles

(1) An articled assistant who has taken leave in excess of the period of leave to which he is entitled under Regulation 59 shall be required to serve for a further period equivalent to the excess leave taken by him.

(2) If the period of the excess leave taken is sought to be served under the principal with whom such articled assistant last served his articles, a supplementary deed of articles in the form*approved by the Council shall be executed in continuation of the previous articles.

(3) The supplementary deed, duly stamped, shall be sent to the Secretary for registration so as to reach him within 60 days of the expiry of the previous articles. No fee shall be charged for the registration of such supplementary deed of articles:

Provided that the Executive Committee may condone the delay in sending the supplementary deed in appropriate cases.

(4) If the articled assistant chooses to serve under any other member entitled to engage articled assistants under Regulation 43, the provisions of Regulation 46 shall apply 'mutatis mutandis' except that no fee shall be charged for registration of articles under the said regulation.

59. Leave to an Articled Assistant

[1][(1) An articled assistant shall earn leave at the rate of [2][one-seventh]of the period for which he has actually served excluding from such period, the period for which he has been on leave subject to a [3][maximum of 156 days].]

[4][(2) An articled assistant who has served as an audit assistant before the commencement of his articles shall, in addition to the leave

* Form `107' of Appendix No. (1).

1 Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

2 —(1) An articled clerk shall earn leave at the rate of one-seventh of the period for which he has actually served, excluding from such period the period for which he has been on leave.‖

3 Substituted, for the words, ―one-sixth‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

4 Substituted, for the words, ―maximum of 180 days‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

earned under this regulation, be entitled to leave equal to one-half of the leave earned and not availed of as an audit assistant, subject to a maximum of three months.**]**

(3) Leave due shall ordinarily be granted if reasonable notice has been given to the principal by the articled assistant.

1**[**(4) For the purposes of preparing for an examination of the Institute, the articled assistant shall be granted by the principal leave for three months or to the extent due, whichever is less, provided an application for the leave has been made at least fifteen days in advance.**]**

(5) Leave not earned may also be granted by the principal subject to the condition that the total leave to be taken by the articled assistant shall not exceed one-seventh of the total period of his actual service, together with the leave due under sub-regulation (2).

(6) Notwithstanding anything contained in the foregoing sub-regulations, the principal shall allow the articled assistant to receive training in the Territorial Army, the Home Guards or any similar organisation approved by the Council and shall treat the period of such training not exceeding sixty days in a year, as period actually served under articles.

(7) For the purpose of this regulation, the days (including intervening holidays) on which an articled assistant appears for any examination under these Regulations or attends a course of academy of accounting conducted by the Institute and recognised by the Council in this behalf, shall not be treated as leave but would be treated as period actually served under articles

2**[**Explanation — (1) For the removal of doubts, it is clarified that attendance by an articled assistant with the consent of the principal,

(Contd. from previous page)

—(2) An articled clerk who has served as an audit clerk before the commencement of his articles shall, in addition to the leave earned under this regulation, be entitled to leave equal to one-half of the leave earned and not availed of as an audit clerk, subject to a maximum of two months.‖

1 Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

—(4) For the purposes of preparing for an examination of the Institute, the articled clerk shall be granted by the principal leave for two months or to the extent due, whichever is less, provided an application for the leave has been made at least fifteen days in advance.‖

2 Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

―Explanation—(1) For the removal of doubts, it is clarified that attendance by an articled clerk with the consent of the principal, at a conference, course or seminar organised by the Institute

including a regional council or a students' association or a branch of a regional council for the benefit of clerks, shall be treated as period actually served under articles.]

at a conference, including Course on Information Technology Training, and Course on General Management and Communication Skills or seminar organised by the Institute including a regional council or a students' association or a branch of a regional council for the benefit of assistants, shall be treated as period actually served under articles.**]**

(2) An articled assistant who has secured admission in a course at an academy of accounting conducted by the Institute shall be relieved by the principal, without termination of articles, for attending the academy, provided he has given notice of not less than two months of his intention to join the academy.

[1][60. Working hours of an Articled Assistant

The minimum working hours of an articled assistant shall be 35 hours per week (excluding lunch break) which shall be regulated by the Principal from time to time, subject to such directions and guidelines, as may be issued by the Council.**]**

61. Certificate of Service

(1) The principal shall, on completion of the service of an articled assistant, forthwith issue a certificate in respect of the service, rendered under him in the form* approved by the Council and forward a copy thereof, duly signed by both the principal and the articled assistant to the Secretary.

(2) In the event of discontinuance or termination of the service of an articled assistant before the expiry of the full period of service, the principal shall issue to the articled assistant, a certificate in the

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[1] Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

[A]—[60.Working hours of an Articled Assistant

Subject to such directions as may be issued by the Council, the working hours of an articled assistant shall be 40 hours per week to be regulated by the Principal from time to time.] [A]Earlier substituted, for the following, by Notification No.1-CA(92)/2006 published in the Gazette of India, Extraordinary, dated 13th September, 2006:

[A1]—[60.Working hours of an Articled Clerk

Subject to such directions as may be issued by the Council, the working hours of an articled assistant shall be 40 hours per week to be regulated by the Principal from time to time.]]

[A1]This was earlier substituted, for the following, by Notification No. 1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:

—60. Working hours of an Articled Clerk

Subject to such directions as may be issued by the Council, the working hours of an articled clerk shall be regulated by the principal from time to time: Provided that the maximum working hours shall not exceed 35 in a week.— Form `108' of Appendix No. (1).

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form** approved by the Council and forward forthwith a copy thereof duly signed by the principal and the articled assistant, to the Secretary.

[1][Omitted]

(3) Where the principal is unable to obtain the signatures of articled assistant within thirty days of completion of the service, he may forward the certificate to the Secretary duly signed by himself, without the requisite signatures of the articled assistant, within for of

the service and send two copies thereof to the last known address of the articled assistant by registered post.

(4) The articled assistant shall, upon receipt of the certificate referred to in sub-regulation (3), sign one copy thereof and forward the same to the Secretary forthwith.

62. Certificate of service on the death of principal

Where the principal dies, his legal representative or where, at the time of his death, he was carrying on practice with another member, the surviving partner, shall within thirty days from the death of the principal, issue to the articled assistant a certificate in the form*** approved by the Council, in respect of the service rendered and forward a copy thereof to the Secretary.

63. Proof of training in the absence of a certificate

In the case of a person who is unable to produce, for a valid reason, a certificate in the form approved by the Council, from an appropriate person, the Council may require such proof as it may determine that the former person has served as an articled assistant for the period required by Regulation 50.

[2][64. Report to the Council

** Form '109' of Appendix No. (1).

[1] The following was omitted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

—A printed copy of such form shall be obtained on request from the Secretary and shall bear the stamp of the Institute and date of its issue and shall be valid only for sixty days thereafter.‖ *** Form '110' and '111' of Appendix No. (1).

[2] Substituted, for the following, by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:-

[—64.Report to the Council

(1) The principal shall submit a report containing particulars about the progress of the training imparted by him to the articled clerk at such intervals and in such manner as the Council may determine from time to time. A copy of such report shall be sent by the principal to the Secretary as well as the articled clerk within such time as may be determined by the Council.

(2) In the event of the death of the principal, his legal representative or where at the time of his death he was carrying on practice with another member the surviving partner, shall be required to submit the above report to the Secretary.‖]

[1][(1) The principal imparting training to articled assistants shall ensure that the training imparted is of such an order that the quality and standing of the profession are maintained as well as enhanced. For that purpose, he shall maintain a record about the progress and nature of training imparted by him to the articled assistant, in such form and manner, as may be determined by the Council.**]**

(2) The principal shall submit the records of training maintained as and when required by the Council. In the event of the death of the principal his legal representative or the surviving partner shall submit the records, as and when required by the Council.**]**

65. Articled assistant not to engage in any other occupation

Without the previous permission of the Council, obtained on application made in the approved form*, no articled assistant shall, during the period of his service as an articled assistan dy or

training, whether academic or professional, or engage in any business or occupation.

66. Enquiries against articled assistant

[2][(1) Where a complaint or information of any misconduct or breach of regulation 65 or breach of the Code of Conduct applicable to articled assistants or breach of any of the covenants contained in the articles is received against an articled assistant from his principal or any other person, the President or the Vice-President as the Executive Committee may decide from time to time, may cause an investigation to be made.]

(2) The Executive Committee may, on a consideration of the report of the investigation and after giving the articled assistant an opportunity of being heard, make any of the following orders, namely:-

1Subsequently sub-regulation (1) substituted for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

"(1) The principal shall maintain a record about the progress of training imparted by him to the articled clerk, in such form and manner as may be determined by the Council from time to time."

* Form '112' of Appendix No. (1).

2Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 17th August, 2007:

"(1) Where a complaint or information of any misconduct or breach of Regulation 65 or breach of any of the covenants contained in the articles is received against an articled clerk from his principal or any other person, the President or the Vice-President as the Executive Committee may decide from time to time, may cause an investigation to be made."

(i) direct that the papers be filed and the complaint be dismissed, if the Executive Committee finds that the articled assistant is not guilty of any misconduct of breach of Regulation 65 or breach of any of the covenants contained in the articles; or

(ii) if the articled assistant is found guilty, reprimand the articled assistant or cancel the registration of articles or direct that any period already served under such articles shall not be reckoned as service for the purpose of the period of practical training specified in Regulation 50.

(3) The articled assistant, the registration of whose articles has been cancelled under this regulation, shall not, except with the permission of the Executive Committee be retained or taken as an articled assistant or audit assistant by any member.

Explanation — For the purpose of this Regulation the articled assistant includes a person who at the relevant time was registered as such.

67. Complaint against the Principal

(1) Where an articled assistant makes a complaint against his principal on a matter concerning his training as an articled assistant, the President or the Vice-President as the Executive Committee may decide from time to time may cause an investigation to be made and submit a report to the Executive Committee.

(2) The Executive Committee shall submit the report of the investigation to the Council with its recommendations.

(3) The Council may, on a consideration of the report of the Executive Committee, pass such order as it may consider expedient, including an order withdrawing the entitlement of the principal to train one or more articled assistants either permanently or for a specified period:

Provided that no order withdrawing the entitlement of the principal to train one or more articled assistants shall be passed without giving him an opportunity of being heard.

Explanation — An order passed by the Council under this regulation shall be without prejudice to any action that the Council may take against the principal under Section 21.

(4) The President or the Vice-President as the Executive Committee may decide from time to time, may, pending an investigation of the complaint, either terminate or suspend the articles and allow the articled assistant to be accepted as additional articled assistant by a member, notwithstanding anything contained in Regulation 43.

Explanation — For the purpose of this regulation, the articled assistant includes a person who at the relevant time was registered as such.

B. AUDIT ASSISTANTS

68. Engagement of Audit Assistants

(1) A member who has been in continuous practice for not less than three years, either before or after the commencement of the Act, or partly before and partly after the commencement of the Act, shall be entitled to engage one audit assistant.

(2) A member shall be entitled to engage or train an audit assistant only if he is in practice and such practice, in the opinion of the Council, is his main occupation and in ascertaining the number of years for which a member was in continuous practice, only the number of years in respect of which the member's practice was his main occupation shall be considered.

(3) The Council may, subject to such terms and conditions as it may deem fit, relax the provisions of sub-regulation (1) or sub-regulation (2) in any particular case.

(4) The entitlement of a member to train an audit assistant under this regulation shall be subject to such orders as may be passed by the Council under Regulation 80.

[1][(5) A member shall be entitled to engage a person as an audit assistant only if such person had been in service as a salaried employee

[1] Substituted for the following by Notification No.1-CA(7)/45/99 published in the Gazette of India dated 26th February, 2000, effective from 1.4.2000:-

"(5) A member shall be entitled to engage a person as an audit assistant only if such person had been in service as a salaried employee for a minimum period of one year either under him or in the firm of chartered accountants in practice wherein he is a pa n at the

rates specified below, depending upon where the normal place of service of the audit assistant is situated:-

(a)	cities with a population of 10 lakhs and above	Rs.1000/- per month
(b)	cities/towns having a population of less than 10 lakhs	Rs.700/- per month

Explanation: For the purpose of this sub-regulation, the figures of population shall be taken as per the last published Census Report of India."

The details of earlier substitution are as under:-

1.Substituted for the following vide Notification No.1-CA(7)/28/95 published in the Gazette of India dated 19th August, 1995, effective from 1.9.1995:-

"[(5) A member shall be entitled to engage a person as an audit assistant only if such person had been in service as a salaried employee for a minimum period of one year either under him or in the firm of chartered accountants in practice where he is a partner, on a monthly remuneration at the rates specified below, depending upon where the normal place of service of the audit assistant is situated:

(a)	cities with a population of one million and above	Rs.750/- per month
(b)	cities/towns having a population of less than one million	Rs.500/- per month

Explanation - For the purpose of this sub-regulation, the figures of population shall be taken as per the last published Census Report of India.]"

for a minimum period of one year either under him or in the firm of chartered accountants in practice wherein he is a partner, on a monthly remuneration at the rates specified below, depending upon where the normal place of service of the audit assistant is situated:-

(a)	cities with a population of one million and above	Rs. 1500/- per month
(b)	cities/towns having a population of less than one million	Rs. 1000/- per month.

Explanation - For the purpose of this sub-regulation, the figures of population shall be taken as per the last published Census Report of India.**]**

(6) A member registering under these Regulations, the service of the person referred to under sub-regulation (5) of this regulation shall pay minimum monthly remuneration at the rates specified in sub-regulation (5) of this regulation, to the assistant during the period he is in service with him in accordance with these Regulations.

69. Registration of Audit Assistants

1**[**(1) A member in practice before applying for registration of the service of an audit assistant shall satisfy himself that:-

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(Contd. from previous page)

2.Substituted for the following by Notification No

dated 7th March, 1992:-

—(5) A member shall be entitled to engage a person as an audit assistant only if such person had been in service as a salaried employee for a minimum period of one year either under him or in the firm of chartered accountants in practice wherein he is a partner, on a monthly remuneration at the rates specified below, depending upon where the normal place of service of the audit assistant is situated:-

(a) cities with a population of 2 millions and above — Rs.500/- per month

(b) cities/towns having a population of less than 2 millions — Rs.350/- per month

[1] Substituted, for the following, by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:

(a) his professional practice (either in his individual name or in a trade name or as a partner of the firm) is suitable for the purpose of engaging audit assistants; and

(b) such a person -

(i) is not less than 18 years of age on the date of commencement of audit service; and

(ii) has passed either or both the groups of Intermediate Examination held under regulation 28G; and

(iii) has successfully completed Integrated Course on Information Technology and Soft Skills under regulation 51D.

(1A) Notwithstanding anything contained in sub-regulation (1), a candidate who has passed Professional Education (Examination–II) or Group I or Accounting Technician level of Intermediate (Integrated Professional Competence) Examination held under these regulations or has been exempted from passing Common Proficiency Test under sub-regulation (1A) of regulation 25D or is eligible for registration to Intermediate Course under sub-regulation (3) of regulation 28F shall be eligible for registration as an audit assistant provided that he has -

(i) successfully completed computer training programme or Information Technology Training as may be specified from time to time by the

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—[A][(1) A member in practice before applying for registration of the service of an audit assistant shall satisfy himself that:-

(a) his professional practice (either in his individual name or in a trade name or as a partner of the firm) is suitable for the purpose of engaging audit assistants; and

[B][(b) such a person -

(i) is not less than 17 years of age on the date of commencement of audit service; and

[C][(ii) has passed the Professional Education (Examination-II) or Group I level or Accounting Technician level of Intermediate (Integrated Professional Competence) Examination held under these regulations or has been exempted from passing the Common Proficiency Test under sub-regulation (1A) of regulation 25D; and

(iii) has successfully completed computer training programme or Information Technology Training, for such period, in such manner and within such time as may be deci

D[(iv) has completed the Orientation Course for such period, in such manner and within such time as may be decided by the Council from time to time]‖.**(For (A,B,C&D)- please see footnotes at the end of this chapter)**

Council and in the manner so decided; completed the Orientation Course for such period and in such manner and within such time as may be specified by the Council from time to time; or

(ii) has successfully completed Integrated Course on Information Technology and Soft Skills under regulation 51D.**]**

(2) A statement in the form* approved by the Council, together with documentary evidence of compliance with the requirements of this regulation, shall be sent to the Secretary for registration of the audit service so as to reach him within thirty days of the commencement of audit service.

(3) If the statement mentioned in sub-regulation (2) above, is not received within the time specified, the Secretary may condone the delay where the member proves to his satisfaction that he was prevented from sending the statement in time, if he receives the same from the member within fifteen days after the expiry of the period so specified, failing which the Secretary shall treat the date of commencement of service as the 31st day prior to its receipt by him. If the date of commencement, of service is changed by the Secretary, he shall communicate such change to the member.

1**[**(4) Every audit assistant other than one who has passed the Government Diploma in Accountancy Examination or an Examination recognised as equivalent thereto by the rules for the award of Government Diploma in Accountancy, shall undergo theoretical education imparted by the Institute. He shall apply in the form approved by the Council, pay such registration fee as an audit assistant and such tuition fee as may be fixed by the Council which shall not exceed rupees twenty five thousand in any case taken together. The tuition fee may either be paid in a lump sum or in such instalments and at such intervals as may be fixed by the Council.**]**

2**[**(5)**]** **Omitted**

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* Form `113' of Appendix No. (1).

1 Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in the Gazette of India, Extraordinary, dated 13th September, 2006:—

—(4) Every audit clerk other than one who has passed the Government Diploma in Accountancy Examination or an Examination recognised as equivalent thereto by the Rules for the award of Government Diploma in Accountancy, shall undergo postal tuition imparted by the Institute. He shall apply in the form* approved by the Council, pay such registration fee as an audit clerk and such tuition fee as may be fixed by the Council from time to time. The tuition fee may either be paid in a lump sum or in such instalments and at such intervals as may be fixed by the Council.‖

2 The following sub-regulation (5) was deleted by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7thMarch, 1992:-

(6) The Council shall have the power to relax any of the requirements of this regulation in respect of persons enrolled as audit assistants/articled assistants prior to the date on which these Regulations came into force.

(7) The Council may, after giving to the applicant an opportunity of being heard, refuse to register the service as an audit assistant.

70. Register of Audit Assistants

A register of audit assistants shall be maintained by the Council.

71. Period of practical training for an audit assistant

An audit assistant shall not be eligible for the membership of the Institute unless he produces a certificate in the form* approved by the Council from the appropriate person entitled to issue such a certificate to the effect that he:-

[1][(i) has served as an audit assistant for a period of [2][forty-eight]months; or]

(ii) has served partly as an audit assistant and partly as an articled assistant for a total period as specified in clause (i) above for which purpose complete six months of service as an articled assistant shall be reckoned as eight months of [3][service as an audit assistant], any fraction of a period of less than six months as an articled assistant being ignored:

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"(5) The audit service of a person covered by clause (c) of sub-regulation (1) above shall be registered provisionally and the provisional registration shall be confirmed only after satisfactory proof has been furnished by him to the Secretary within a period of nine months from the date of the provisional registration that he has become a graduate within the meaning of clause (ix) of sub-regulation (1) of regulation 2. Where such a person fails to produce such proof within the aforesaid period, his provisional registration as an audit clerk

* shall be cancelled and no part of the registration fee or the tuition fee paid by him shall be refunded and

1 for the purpose of these Regulations no credit shall be given for the training undergone. "

2 Form _114' of Appendix No. (1).

3 Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in the Gazette of India, Extraordinary, dated 13th September, 2006:—

—(i) has served as an audit clerk for a period of four years; or‖

Substituted, for the words, —fifty-six‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

Substituted for the words, —service as an assistant‖ by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

Provided that an audit assistant who commenced his practical training before the 1st day of July, 1956 shall not be eligible for the membership of the Institute unless he produces a certificate in the form* approved by the Council from an appropriate person as provided in paragraph 11 of Schedule 'B' of the Chartered Accountants Regulations, 1964, as in force at the commencement of these Regulations:

Provided further that an audit assistant who commenced his practical training on or after the 1stday of July, 1956 but before 1stday of October, 1973 shall not be eligible for the membership of the Institute unless he produces a certificate in the form* approved by the Council from an appropriate person as provided in paragraph 12 of Schedule 'B' of the

Chartered Accountants Regulations, 1964, as in force at the commencement of these Regulations.

72. Industrial Training

[1][(1) [2][An audit assistant who has passed the Intermediate Examination held under regulation 28G or] [3][Intermediate (Professional Competence) Examination] or Professional Education (Examination-II) or the Intermediate Examination under these regulations may, at his discretion, serve as an industrial trainee for the period specified in sub-regulation (2) in any of the financial, commercial, industrial undertakings

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* Form '114' of Appendix No. (1).

1 Substituted, for the following, by Notification No.1-CA(7)/92/2006 published in the Gazette of India, Extraordinary dated 13th September, 2006:—

A—[(1) An audit clerk who has passed the Professional Education (Examination-II) or the Intermediate examination under these Regulations may, at his discretion, serve as an industrial trainee for the period specified in sub-regulation (2) in any of the financial, commercial, industrial undertakings with minimum fixed assets of Rs. 1 crore; or minimum total turnover of Rs.10 crores; or minimum paid-up share capital of Rs.50 lakhs; or such other institution or organisation as may be approved by the Council from time to time:

Provided that the audit clerk has intimated to his employer his intention to take such industrial training at least three months before the date on which such training is to commence.]

ASubstituted earlier, for the following, by Notification No.1-CA(7)/51/2000 published in the Gazette of India, Extraordinary dated 17th August, 2001:—

"(1) An audit clerk who has passed the Intermediate Examination under these Regulations may, at his discretion, serve as an industrial trainee for the period specified in sub-regulation (2) in a financial, commercial or industrial undertaking whose total assets are not less than fifty lakhs of rupees or such other institution or organisation as may be approved by the Council:

Provided that the audit clerk has intimated to his employer his intention to take such industrial training at least three months before the date on which such training is to commence."

2 Substituted, for the words, ―An audit assistant who has passed the‖ by Notification No.1-

3 CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

Substituted, for the words, ―Professional Competence Examination‖ by notification No. 1-CAC77(145) 2012 published in Part III Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

with minimum fixed assets or minimum total turnover or minimum paid-up share capital as may be specified by the Council or such other institution or organization as may be approved by the Council from time to time:

Provided that the audit assistant has intimated to his employer his intention to take such industrial training at least three months before the date on which such training is to commence.]

[1][(2) The period of industrial training may range between nine months and twelve months during the last year of the prescribed period of practical training.]

(3) The industrial training shall be received under a member of the Institute. An associate who has been a member for a continuous period of at least three years shall be entitled to train one industrial trainee at a time and a fellow shall be entitled to train two industrial trainees at a time, whether such trainees be audit assistants or articled assistants.

(4) An agreement of training shall be entered into in the form* approved by the Council.

(5) On satisfactory completion of the Industrial training or termination of such training before its completion, the mem ee

shall forthwith issue to the trainee a certificate in the form* approved by the Council in respect of the training undergone under him and forward a copy thereof to the Secretary.

(6) The period of industrial training, referred to under this regulation, shall be treated as service as audit assistant for all purposes of these Regulations, provided the certificate referred to in sub-regulation (5) is produced.

[2][72A. Course on General Management and Communication Skills and period thereof

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[1] Substituted, for the following, by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:-

"(2) The period of industrial training may range between the last six months and the last twelve months of the prescribed period of practical training:

PROVIDED that in the case of an audit cleric attending an academy of accounting conducted by the Institute, the period of industrial training may range between the last six months and the last nine months of the prescribed period of practical training."

* Form _104' & _105' of Appendix No. (1).

[2] Substituted, for the following, by Notification No.1-CA(7)//92/2006 published in Part III - Section 4 of the Gazette of India dated 13th September, 2006:-

A—[72A.Course on General Management and Communication skills and period thereof.

An audit clerk who has completed the practical training as provided in these Regulations, before

[1][(1)**]** Before applying for membership of the Institute, an audit assistant shall successfully complete a course on General Management and Communication Skills or any other course for such period as may be specified by the Council which shall not be less than seven days and not more than 30 days and in such manner and within such time as may be specified by the Council from time to time.**]**

[2][(2) Notwithstanding anything contained in sub-regulation (1), the Council may discontinue this course and require a candidate to complete the course or courses under regulation 72D or 72E or both, as the case may be.**]**

[3][72B. Training Course on Information Technology

[4][(1)**]** A candidate shall undergo a course on Information Technology Training in such manner and within such a time and for such period as may be specified by the Council which shall not be less than one hundred hours and not more than five hundred hours.**]**

[5][(2) Notwithstanding anything contained in sub-regulation (1), the Council may discontinue this course and require a candidate to complete the course or courses under regulation 72D or 72E or both, as the case may be.**]**

[6][72C. Advanced Course on Information Technology Training

[7][(1)**]** A candidate shall undergo the Advanced Course on Information Technology Training as may be determined by the Council

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applying for membership of the Institute, shall be required to attend a course on General Management and Communication Skills or any other course as may be specified by the Council

from time to time and in the manner so specified.]

[1] [Inserted earlier by Notification No.1-CA(7)/51/2000 published in the Gazette of lndia, Extraordinary, dated 17th August, 2001.

[2] Numbered as sub-regulation (1) by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

[3] Inserted by Notification No. 1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

[4] Inserted by Notification No.1-CA(7)//92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

[5] Numbered as sub-regulation (1) by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

[6] Inserted by Notification No. 1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

[7] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

Numbered as sub-regulation (1) by Notification No.1-CA(7)/178/2016 published in Part

which shall not be less than one hundred hours and not more than five hundred hours and in such manner and within such time as may be determined by the Council from time to time.]

[1][(2) Notwithstanding anything contained in sub-regulation (1), the Council may discontinue this course and require a candidate to complete the course or courses under regulation 72D or 72E or both, as the case may be.]

[2][72D. Integrated Course on Information Technology and Soft Skills

A candidate who has been registered for the Intermediate Course under regulation 28F shall before admission to audit service, undergo Integrated Course on Information Technology and Soft Skills for such duration and in such manner as may be specified by the Council from time to time.

[3][72E. Advanced Integrated Course on Information Technology and Soft Skills

An audit assistant during the last two years of his audit service without any break in continuity shall undergo an Advanced Integrated Course on Information Technology and Soft Skills for such duration and in such manner as may be specified by the Council from time to time.

Explanation.- A candidate who has passed the Final examination but not completed the Course on General Management and Communication Skills conducted under these regulations, shall be required to complete the Advanced Integrated Course on Information Technology and Soft Skills before applying for the membership of the Institute.]

73. Recognition of service with Armed Forces

For the purposes of Regulation 71, service with Armed Forces rendered by an audit assistant for a period not exceeding two years, shall be deemed to be service as an audit assistant.

(Contd. from previous page)

III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

[1] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

[2] Inserted by Notification No.1-CA(7)/178/2016 pub

Gazette of India, Extraordinary dated 25th May, 2017.

[3] Inserted by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017.

74. Leave to an Audit Assistant

[1][(1) An audit assistant may be allowed such leave of absence as he earns in accordance with his terms of employment but such leave shall not exceed [2][one-seventh]of the period, for which he has served excluding from such period, the period for which he has been on leave subject to [3][maximum of 208 days].]

[4][(2) An audit assistant who has served as an articled assistant before the commencement of his audit service shall, in addition to the leave earned under this regulation, be entitled to leave earned and not availed of by him as an articled assistant, subject to a maximum of three months.]

(3) Leave of absence may ordinarily be granted to an audit assistant only for a period aggregating to not more than one-seventh of the period actually served, till the time the leave is availed of.

[5][(4) For the purpose of preparing for an examination of the Institute, the audit assistant shall be granted by the employer leave for three months or to the extent due, whichever is less, provided an application for leave has been made at least fifteen days in advance.]

(5) Leave not earned may also be granted by the employer subject to the condition that the total leave to be taken by the audit assistant shall not exceed one-seventh of the total period of his actual service, together with leave due under sub-regulation (2).

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[1] Substituted, for the following, by Notification No.1-CA(7)//92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006:

[2] [3] [4] [5] "(1) An audit clerk may be allowed such leave of absence as he earns in accordance with his terms of employment but such leave shall not exceed one-seventh of the period, for which he has served excluding from such period, the period for which he has been on leave."

Substituted, for the words, "one-sixth" by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

Substituted, for the words, "maximum of 240 days" by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017

Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India dated 17th August, 2007:

"(2) An audit clerk who has served as an articled clerk before the commencement of his audit service shall, in addition to the leave earned under this regulation, be entitled to leave earned and not availed of by him as an articled clerk, subject to a maximum of two months."

Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India dated 17th August, 2007:

"(4) For the purpose of preparing for an examination of the Institute, the audit clerk shall be granted by the employer leave for two months or to the extent due, whichever is less, provided an application for leave has been made at least fifteen days in advance."

(6) Notwithstanding anything contained in the foregoing sub-regulations, the employer shall allow the audit assistant to receive training in the Territorial Army, the Home Guards or any similar organisation approved by the Council and shall treat the period of such training, not exceeding sixty days in a year, as period actually served as an audit assistant.

(7) For the purpose of this regulation, the days (including intervening holidays) on which an audit assistant appear se

Regulations or attends a course of academy of accounting conducted by the Institute and recognised by the Council in this behalf, shall not be treated as leave but would be treated as period actually served as an audit assistant.

[1][Explanation — For the removal of doubts, it is clarified that attendance by an audit assistant, with the consent of the principal, at a conference, including Course on Information Technology Training, and Course on General Management and Communication Skills or seminar organised by the Institute including a regional council or a students' association or a branch of a regional council for the benefit of students, shall be treated as period actually served as an audit assistant.]

75. Certificate of Service

(1) The employer shall, on completion of the service of an audit assistant, forthwith issue a certificate in respect of the service rendered under him in the form* approved by the Council and forward a copy thereof, duly signed by both the employer and the audit assistant, to the Secretary.

Explanation — For the purpose of this regulation, the audit service shall be terminated on the audit assistant opting for industrial training.

(2) Where the employer is unable to obtain the signatures of the audit assistant within thirty days of completion of the service, he may forward the certificate to the Secretary, duly signed by himself without the requisite signatures of the audit assistant, within forty-five days of the completion of the service and send two copies thereof to the last known address of the audit assistant by registered post.

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[1] Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India dated 17th August, 2007:

"Explanation—For the removal of doubts, it is clarified that attendance by an audit clerk, with the consent of the principal, at a conference, course or seminar organised by the Institute including a regional council or students' association or a branch of a regional council for the benefit of students, shall be treated as period actually served as an audit clerk."

* Form `114' of Appendix No. (1).

(3) The audit assistant shall, upon receipt of the certificate referred to in sub-regulation (2), sign one copy thereof and forward the same to the Secretary forthwith.

76. Certificate of Service on the Death of the Employer

Where the employer dies, his legal representative or where, at the time of his death, he was carrying on practice with another member the surviving partner, shall within thirty days from the death of the employer, issue to the audit assistant a certificate in the form** approved by the Council in respect of the service rendered and forward a copy thereof to the Secretary.

77. Proof of training in the absence of a certificate

In the case of a person who is unable to produce, for a valid reason, a certificate in the form approved by the Council from an appropriate person, the Council may require such proof as it may determine that the former person has served as an audit assistant for the period required by Regulation 71.

78. Audit Assistant not to engage in any other Occupation

Without the previous permission of the Council obtained on application made in the approved form* no audit assistant during the period of his service as an audit assistant, take any other course of study or training, whether academic or professional, or engage in any business or occupation.

79. Enquiries against Audit Assistants

1[(1) Where a complaint or information of any misconduct or breach of regulation 78 or breach of the Code of Conduct applicable to audit assistants is received against an audit assistant from his employer or any other person the President or the Vice-President as the Executive Committee may decide from time to time, may cause an investigation to be made.]

** Form '115' and '116' of Appendix No. (1).

* Form '112' of Appendix No. (1).

1 Substituted, for the following, by Notification No.1-CA(7)/102/2007(E) published in Part III - Section 4 of the Gazette of India dated 17th August, 2007:

"(1) Where a complaint or information of any misconduct or breach of Regulation 78 is received against an audit clerk from his employer or any other person the President or the Vice-President as the Executive Committee may decide from time to time, may cause an investigation to be made."

(2) The Executive Committee may, on a consideration of the report of the investigation and after giving the audit assistant an opportunity of being heard, make any of the following orders, namely:—

(i) direct that the papers be filed and the complaint be dismissed, if the Executive Committee finds that the audit assistant is not guilty of any misconduct or a breach of Regulation 78; or

(ii) if the audit assistant is found guilty, reprimand the audit assistant or cancel the registration of audit service or direct that any period already served as an audit assistant shall not be reckoned as service, for the purpose of the period of practical training specified in Regulation 71.

(3) The audit assistant, the registration of whose audit service has been cancelled under this regulation, shall not, except with the permission of the Executive Committee, be retained or taken as an audit assistant, or an articled assistant by any member.

Explanation — For the purpose of this regulation, an audit assistant includes a person who at the relevant time was registered as such.

80. Complaint against the Employer

(1) Where an audit assistant makes a complaint against his employer on a matter concerning his training as an audit assistant, the President or the Vice President as the Executive Committee may decide from time to time, may cause an investigation to be made and submit a report to the Executive Committee.

(2) The Executive Committee shall submit the report of the investigation to the Council with its recommendations.

(3) The Council may, on a consideration of the report of the Executive Committee, pass such order as it may consider expedient, including an order withdrawing the entitlement of the employer to train audit assistants either permanently or for a specified period:

Provided that no order withdrawing the entitlement of the employer to train audit assistants shall be passed without giving him an opportunity of being heard

Explanation — An order passed by the Council under this regulation shall be without prejudice to any action that the Council may take against the employer under Section 21.

(4) The President or the Vice-President as the Executive Committee may decide from time to time may, pending an investigation of the complaint, either terminate or suspend the audit service and allow the audit assistant to be accepted as additional audit assistant by a member, notwithstanding anything contained in Regulation 68.

Explanation — For the purpose of this regulation, an audit assistant includes a person who at the relevant time was registered as such.

[**(For (A,B,C&D) at page no.116)**

ᴀSubstituted, for the following, by Notification No. 1-CA(7)/51/2000 published in the Gazette of India, Extraordinary, dated 17th August, 2001:—

(1) A member in practice before applying for registration of the service of an audit clerk shall satisfy himself that: (a) his professional practice is suitable for the purpose of engaging audit assistant; and A ᴀ(b) such a person –

(i) is not less than 18 years of age on the date of commencement of audit service;

(ii) has either passed the Foundation Examination or has been exempted from passing the Foundation Examination under these Regulations: Provided that graduates who have passed the Entrance Examination shall continue to be eligible to register themselves as audit clerks]l

ᴀWas earlier substituted, for the following, by Notification No.1-CA(7)/19/92 published in the Gazette of India dated 7th March, 1992:

"(b) such a person - (i) is not less than 18 years of age on the date of commencement of the audit service;

(ii) has passed the Entrance Examination under these Regulations; and

(iii) is a graduate within the meaning of clause (ix) of sub-regulation (1) of regulation 2:

PROVIDED that a graduate who has passed the graduation examination with accountancy, auditing, mercantile or commercial laws as subjects, securing in the aggregate a minimum of 50 per cent of the total marks in the examination or who has passed the graduation examination with any other subject securing in the aggregate a minimum of 55 percent of the total marks in the examination, shall be exempted from passing the Entrance Examination

Explanation - For the purpose of calculating the percentage of marks- (a) the marks secured ill subjects in which a person is required by the regulations of the university or the examining body concerned to obtain only pass marks and for which no special credit is given for higher marks shall be ignored;

(b) any fractions of half or more shall be rounded up to the next whole number, and

(c) Notwithstanding anything contained in sub-clause (iii) of clause (b) above, a member may provisionally accept a person as an audit assistant if he has passed the Entrance Examination under these Regulations and has appealed in his final graduation examination the result whereof has not been declared."

ʙSubstituted, for the following, by Notification No.1-CA(7)/92/2006 published in the Gazette of India, Extraordinary, dated 13th September, 2006:—

A —(b) such a person –

(i) is not less than 18 years of age on the date of commencement of audit service; and

(ii) has passed the Professional Education (Examination-II) under these Regulations; and

(iii) has successfully completed computer training programme as may be specified from time to time by the Council and in the manner so specified:

PROVIDED that a candidate who has passed the Foundation/ Graduation Examination, shall be eligible to register himself as audit clerk, till such time as may be specified by the Council:

PROVIDED FURTHER that a candidate who was registered as an audit clerk before the commencement of the scheme of examination specified by the Council shall be eligible to continue and complete the remaining period of practical training under these Regulations irrespective of whether he passed the Intermediate examination or not as per syllabus given in para-2A of Schedule 'B' to the Chartered Accountants Regulations, 1988 and/or there was any break in the continuity of his practical training.l

cSubstituted for the following by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:

—ii) has passed Common Proficiency Test held under these regulations and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto; or

(iii) has passed the Foundation/Professional Education(Examination-I) under these regulations provided that a candidate who was registered as an audit assistant before the commencement of the Common Proficiency Test shall be eligible to continue and complete the remaining period of service under these regulationsl.

ᴅInserted by Notification No. 1-CA(7)/145/2012 published in Part III, S st August, 2012

CHAPTER V

STUDENTS' ASSOCIATIONS

81. Constitution of Students' Associations

(1) The Council may constitute a students' association for each of the regional constituencies as may from time to time be specified by the Central Government under clause (a) of sub-section (2) of Section 9.

(2) A students' association shall be constituted in such manner and shall exercise such functions as may be specified by the Council by notification in the Gazette of India.

(3) A students' association shall function subject to the control, supervision and direction of the Council exercised through the respective Regional Council and shall be managed by a managing committee of not more than fifteen members of which three members shall be nominated by the Regional Council.

(4) The Chairman shall be nominated by the Regional Council from among the three members nominated by it on the managing committee.

(5) The Council may establish a branch of a students' association and may issue such directions as it may consider expedient in regard to the duties and functions of the branch.

(6) Any person who enters into articles or audit service shall become a member of the students' association of his region and shall remit for the benefit of his association, such fee as may be fixed by the Council from time to time along with his application for registration of his articles or audit service, as the case may be, such membership shall cease on 30th September following the date of completion of training.

(7) The Council may, from time to time, make financial grants to the Students' Association.

CHAPTER VI

ELECTIONS

[1][82 to 126. Omitted

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[1] The following Regulation 82 to 126 were omitted by Notification No.1-CA(7)/116/2008 published in Part III - Section 4 of Gazette of India, Extraordinary, dated 25th September, 2008:
—82.Dates of Elections
The Council shall decide and notify in the Gazette of India at least three months before the date of

election, die dates fixed for the following stages of election of members to the Council, namely:—
(1)The last date and time for receipt of nominations.
(2)Date of scrutiny of nominations.
(3)The last date for withdrawal of nominations.
(4)The date or dates of polling.
(5)The last date for receipt of applications for permission to vote by post under Regulation 112.
(6)The last date and time for receipt of ballot papers by post.
(7)The date of declaration of result:
Provided that, if in the opinion of the Council, for compelling reasons, it becomes necessary to change any date or dates notified under t .is regulation, the Council or any person a e fresh

date or dates, as the case may be, in the Gazette of India and in such case the requirement of advance notice referred to above shall not be necessary.

83.Members eligible to vote

Subject to other provisions of these Regulations, a member whose name is borne on the Register on the 1st day of April of the year in which the election to the Council is to take place shall be eligible to vote in the election from the regional constituency within whose territorial jurisdiction his professional address falls on the said date:

Provided that his name has not been removed from the Register after publication of the list of voters.

84.Qualification of members to stand for election

Subject to other provisions of these Regulations, a member who is a fellow on the first day of April of the year in which an election is held and whose name continues to be borne on the Register on the date of election, shall be eligible to stand for election to the Council from the regional constituency in which he is eligible to vote.

85.Number of members to be elected

(1)The number of members to be elected from each regional constituency shall be one member for such number of members in the constituency as may be determined by dividing the total number of members as determined in accordance with sub-regulation (4) by the maximum number of members to be elected to the Council as provided in sub-section (2) of Section 9.

(2)In case the resultant number of members for each constituency, after being added up in terms of the absolute number without considering the fraction, is less than the maximum number as provided in sub-section (2) of Section 9, the fraction in respect of the region with the highest fraction will be counted as one. In case the total is still less than the maximum number, the fraction in respect of the region with the next highest fraction will be counted as one. This process will be continued until the total is equal to the maximum number of members to be elected under sub-section (2) of Section 9.

(3)In case the resultant number of members for each constituency, after being added up, is less than the maximum number of members and there aremore than one regional constituency with exactly the same fraction, the constituency with a higher number of the members will have precedence in the matter of conversion of the fraction into one.

(4)The total number of members referred to in sub-regulation (1), shall be determined with reference to the number of members in the list of members published under sub-section (3) of Section 19 in the year immediately preceding the year in which the election is to be held.

(5)Notwithstanding anything contained in sub-regulation (1), each constituency shall have at least two persons elected therefrom to the Council.

(Contd. from previous page)

86.List of voters

(1)At least three months before the date of election, the Council shall publish for each regional constituency, a list of members eligible to vote with their professional addresses, showing "inter alia" distinctly and separately:—

(i)whether the voter is an associate or a fellow;

(ii)the manner in which the voters in any particular place shall exercise their franchise; (iii)in case the voters at a place are to exercise their franchise at a polling booth, the number and address of the polling booth, at which the franchise shall be exercised; and

(iv)in the case of voters residing outside India, in addition to their professional addresses in India, their respective addresses outside India if furnished to the Institute by the voters concerned.

[A][Explanation I— Subject to the provisions of these Regulations, the professional address of a member published in the list of voters shall be final for determining the manner in which he shall be entitled to cast his vote, the constituency and the polling booth to which he shall belong for the purpose of casting his vote.]

Explanation II — The inclusion of the name of a member in the list of members eligible to vote shall not confer an absolute right to vote at the election which shall be subject to the other provisions of these Regulations.

[B][(2)In respect of a place having more than one polling booth located at different addresses, the Secretary shall publish, in the Journal of the Institute atleast three months before publication of the list of voters, a notice containing the addresses of different polling booths. Any voter in such a place wishing to vote at a particular polling booth may send a request to the Secretary within one month from the date of publication of the notice and the Secretary may, at his discretion, permit such a voter to vote at the polling booth of his choice.]

(3)The list of members eligible to vote shall be put on the Notice Board of the Council, the Notice Boards of the Regional Council concerned as well as the Notice Board of the branches of Regional Council concerned wherever these exist.

(4)The list shall be available on payment of such price as may be fixed by the Council.

(5)The Council shall notify in the Institute's Journal the fact that such list is available on payment.

(6)If a clerical mistake or omission is detected in the list of members eligible to vote, the Secretary may rectify the same at any time by issue of a suitable corrigendum.

87.List of voters

(1)At least 3 months before the date of election, the Council shall publish in the Gazette of India a notice

stating the number of members to be elected and calling for nominations of candidates for election by a specified date which shall not be less than 21 days from the date of the publication of the notice.

[(2)The nomination of a candidate shall be:—

(i)in the appropriate form* duly signed by the candidate and by ore proposer and one seconder both of whom shall be persons entitled to vote in the election in the relevant regional constituency; and

(ii)delivered along with requisite fees and other papers as is specified in these Regulations to the Secretary by name not later than 6 P.M. on the specified date and an acknowledgement of delivery is issued by the Secretary as soon as practicable to the effect that the papers were delivered to him before the expiry of time on the specified date.]

[(3)The nomination shall be accompanied by a statement signed and verified by the candidate containing information concerning the candidate in respect of the following matters, and the nomination shall not be valid unless it is so accompanied:

(a)Name, Membership No. and Professional Address, as published in the List of Voters.

(b)Age.

(c)Whether Associate or Fellow.

(d) Date of Enrolment.

(4)The statement referred to in sub-regulation (3) may also contain, at the option of the candidate, information concerning the candidate in respect of the following matters:

(a) Recent passport size photograph.

(b) Academic qualifications (diplomas and degrees recognised by Government and membership of recognised professional bodies).

(c) Merit awards in the examinations of recognised universities and the examinations conducted by the Institute.

(d) Particulars of occupation—

(i)Employment (name of employer with designation)

(ii)Practice (sole proprietor or in partnership including the name of the firm)

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(iii)Particulars of other occupation/engagement, if not covered by (i) and (ii) above.

(e)Past and present membership of Central Council, Regional Councils and Managing Committees of branches of Regional Councils, including office of President and/or Vice-President in the case of Central Council and Office of Chairman, Vice-Chairman, Secretary and/or Treasurer in the case of Regional Councils and/or branches of Regional Councils. (f)Contribution in Seminars/Conferences/Courses organised by the Institute, its Regional Councils and their branches during a period of five years before the date of nomination.

(g)Authorship of books on subjects of professional interest,

(h)Grant of National and State awards.]

88. Fee for election

(1)A candidate for election shall pay in all such fee not exceeding one thousand rupees as may be fixed by the Council from time to time, irrespective of the numbers of nominations by a demand draft payable at the headquarters of the Institute.

(2)A candidate whose nomination is held to be invalid shall be entitled to the refund in full of the fee.

89.Scrutiny of nominations

(1)The Council shall appoint for each election a Panel for the scrutiny of the nomination papers of all the candidates.

(2)The Panel shall consist of three persons of whom one shall be the Secretary and the other two shall be persons nominated by the Council from among the members of the Council referred to in clause (b) of sub-section (2) of Section 9 of the Act who shall be officers of the Central Government, provided that if one or more of such members are not available or are unwilling to act, then such other person or persons as the Council may decide.

(3)A notification containing the names of the members of the Panel shall be issued before the last date for the receipt of nomination for the election for which it is appointed.

(4)The term of the Panel shall end with the conclusion of the election for which it is appointed.

(5)The Panel shall have the power to regulate its procedure in such manner as it considers just and expedient.

(6)The quorum of the panel for the transaction of its business shall be two.

(7)In case a vacancy arises in the Panel by reason of one or more members of the Panel being unable to act for any reason, the vacancy shall be filled up by the Secretary out of a list of persons previously approved by the Council

(8)The Panel shall scrutinise the nomination papers of all the candidates and shall endorse on each nomination paper its decision, whether it accepts, refuses or rejects the nomination.

(9)The Panel shall record a brief statement of its reaso

(10)The Panel shall refuse or reject a nomination if it is satisfied:—

(i)that the candidate was ineligible to stand for election; or

(ii)that the proposer or the seconder was not qualified to subscribe to the nomination of the candidate in the appropriate Form; or

(iii)that the signature of the candidate or of the proposer or the seconder is not genuine; or

(iv)that there has been a failure to comply with the provisions of Regulations 87 or 88.

Explanation I — The Panel shall not reject a nomination paper on the ground of a technical defect which is not of a substantial character.

Explanation II — The rejection of the nomination of a candidate by reason of any irregularity in respect of that nomination shall not be a bar to the acceptance of another nomination which is valid in respect of the same candidate.

Explanation III — If a proposer or a seconder incurs a disability by reason of the operation of the provisions of the Act and/or these Regulations subsequent to the date of signing the nomination, it shall not invalidate the nomination.

(11)In a case where the nomination or if more nominations than one were filed all the nominations of a candidate has or have been refused or rejected the Secretary shall give notice of the decision of the Panel together with a brief statement of the reasons therefor to the candidate concerned by registered post.

90. Preparation of lists of valid nominations

(1)On completion of the scrutiny of the nominations, the Secretary shall forthwith prepare a list of valid nominations for each constituency and cause a copy of the list to be sent by registered post to each candidate from that constituency who had filed his nomination.

(2)The list shall contain full names in alphabetical order and the addresses of the validly nominated

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candidates for each constituency.

91.Withdrawal of candidature

(1)A candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the Secretary before 5.00 P.M. of the tenth day following the date of issue of the communication under sub-regulation (1) of Regulation 90.

(2)No candidate who has given a notice of withdrawal of his candidature under sub-regulation (1) shall be allowed to cancel the notice.

(3)The withdrawal of candidature shall be intimated by the Secretary to the other candidates standing for election from the same constituency.

(4)A candidate who has withdrawn his candidature in accordance with sub-regulation (1) shall be entitled to the refund in full of the fee paid him under sub-regulation (1) of Regulation 88.

92.Intimation of final list of nominations to voters

(1)The Secretary shall omit from the list of valid nominations names of candidates who have withdrawn their candidature and send final list of nominations for each constituency to all the candidates for that constituency by registered post and to the voters of that constituency.

(2)The list shall be put on the notice board of the Council, the notice board of the Council, the notice boards of the Regional Council concerned as well as the notice boards branches of Regional Council concerned, wherever these exist.

ᴇ[(3)The list shall be accompanied by the following particulars concerning the candidates as required under sub-regulation (3) Regulation 87:—

(a) Name, Membership No. and Professional Address, as published in the list of voters.

(b) Age.

(c) Whether Associate or Fellow.

(d) Date of Enrolment.

(4)The list shall also be accompanied by the following particulars concerning the candidates, if and to the extent supplied by the candidates under sub-regulation (4) of Regulation 87:—

(a)Recent Passport size Photograph.

(b)Academic qualifications (diplomas and degrees recognised by Government and membership of recognised professional bodies).

(c)Merit awards in the examinations of recognised universities and the examinations conducted by the Institute.

(d)Particulars of occupation:—

(i)Employment (name of employer with designation)

(ii)Practice (sole proprietor or in partnership including the name of the firm)

(iii)Particulars of other occupation/engagements, not covered b (i) and (ii) above.

(e)Past and present membership of Central Council, Regional Councils and managing committees of branches of Regional Councils including office of President and/or Vice-President in the case of Central Council and Office of Chairman, Vice-Chairman, Secretary and/or Treasurer in the case of Regional Councils and/or branches of Regional Co

(f)Contribution in Seminars/Conferences/Courses organised by the Institute, its Regional Councils and their branches during a period of five years before the date of nomination.

(g)Authorship of books on subjects of professional interest.

(h)Grant of National and State awards.]

(5)In compiling the particulars required to accompany the list under sub-regulations (3) and (4) thereof, the Secretary shall:—

(a)make use of the particulars furnished by the candidates under sub regulation (3) and sub-regulation (4) of Regulation 87;

(b)not include anything, whether or not contained in the particulars furnished by the candidates as aforesaid, except to the extent the particulars strictly accord with the requirements of sub-regulations (3) and (4) thereof; and

(c)correct any manifest errors that may have come to his notice.

(6)The particulars required to accompany the list of nominations, as aforesaid shall prominently indicate that they are compiled on the basis of the particulars furnished by the candidates under sub-regulations (3) and (4) of Regulation 87 and that no responsibility is accepted as to the veracity or the said particulars.

93.Death or Cessation of membership of a candidate

(1)If a candidate dies or otherwise ceases to be a member before the date of election but after the date fixed for the withdrawal of candidature under Regulation 91 and his nomination is or has been accepted as valid, the election in his constituency shall be conducted among the remaining candidates and

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no fresh proceedings with reference to the election of members in the constituency in which such member was a candidate shall be commenced.

(2)The votes cast in favour of any such candidate shall be deemed to have been cast in favour of the candidate, if any, next in order of preference in the voting paper.

94.Candidates deemed to be elected if their number is equal to or less than the number of members to be elected

(1)Where the number of candidates validly nominated from any constituency is equal to or less than the number of members to be elected from that constituency, or where the number of candidates from any constituency becomes equal to or less than the number of members to be elected from that constituency, by reason of the death or cessation of membership of one or more candidates before the date of election, such candidates shall be deemed to be elected and the Secretary shall declare all such candidates duly elected.

(2)Where the number of such candidates from the constituency is less than the number of members to be elected from that constituency, the Secretary shall commence fresh proceedings for the election of the remaining members to be elected from that constituency.

95.Admissible number of votes to a voter

(1)A voter shall have one vote only.

(2)The voter in order to cast his vote:—

(a)shall place on his ballot paper the number 1 (in Arabic or Roman numerals or in words) in the square opposite the name of the candidate for whom he desires to vote; and

(b)may, in addition, place on his ballot paper the number 2, or the numbers 2 and 3 or the numbers 2, 3 and 4 (in Arabic or Roman numerals or in words) and so on in the square opposite the names of other candidates in the order of his preference.

96.Mode of election

The election shall be by poll and a voter shall cast his vote personally in the booth provided for the purpose except where he is allowed to cast his vote by post, as hereinafter provided.

97.Polling booths

(1)The Secretary shall set up such number of polling booths at such places as he deems necessary:

ʁ[Provided that no polling booth shall be set up in any place having less than 25 members eligible to vote in accordance with regulation 83 in the said place or within a distance of 50 kilometres thereof:] Provided further that if, in the opinion of the Council of for compelling reasons, it becomes necessary to change the address of one or more polling booths, the Council or any person authorised by it in this behalf may do so and announce the change in such manner as the Council may direct.

ɢ[(2)In a place having less than 2500 voters, there shall be one polling booth for every 500 voters or part thereof, though the allocation of voters among different polling booths in the same place need not necessary be in groups of 500 and the polling shall be held on one day.

(3)In a place having more than 2500 voters each polling booth shall be allotted 1000 voters or part thereof and the polling shall be held on two consecutive days.]

98.Polling officer

(1)The Secretary shall appoint a Polling Officer for each polling booth and may also appoint such other persons as he may deem necessary to assist the polling officer.

(2)The polling officer shall, in addition to performing the duties imposed upon him by these Regulations, be in general charge of all arrangements at the polling booth and may issue orders as to the manner in which persons shall be admitted to the polling booth and generally for the preservation of peace and order at or in the vicinity of the polling booth.

(3)Where the Polling Officer appointed by the Secretary is unable to conduct the polling on one or more of the day/days fixed for the polling, he may appoint any other person to act on his behalf.

99.Secret chamber

(1)There shall be a secret chamber or chambers in each polling booth.

(2)The chamber shall be so arranged that no person may be able to see how a voter has recorded his vote.

100.Ballot paper

The ballot paper shall contain a list of the candidates validly nominated for a constituency and shall bear the seal of the Council.

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101.Presence of the candidates and their authorised representatives at the polling booths

(1)A candidate for election from a constituency shall be entitled to be present at the polling booths in that constituency.

(2)He may appoint any two members as his authorised representatives for each polling booth only one of whom shall be entitled to be present at a time on his behalf at that particular polling booth.

(3)No appointment of an authorised representative shall be valid unless the candidate has issued a letter of authority to such a representative. The letter of authority shall be produced before the polling officer concerned, and shall include the full name, the membership number and the address of the authorised representative, as well as the number of polling booth at which he is authorised to be present.

(4)The Polling Officer shall keep a record of attendance of the candidates and/or their authorised representatives, which shall be forwarded to the Secretary after the polling is over.

102.Voting to be in person and not by proxy

Voting shall be by ballot and a voter desiring to record his vote, shall do so in person and not by proxy.

103.Appointment of assistants

The polling officer may employ at the polling booth such persons as he thinks fit to assist him in identifying the voters or for any other purpose.

104.Identification of voters

(1)Every person claiming to be a voter shall be required to sign the copy of the list of members eligible to vote provided by the Secretary and his signature shall be verified by the Polling Officer with specimen signature provided by the Secretary.

(2)At any time before a ballot paper is delivered to a person claiming to be a voter, the polling officer may, of his own accord, if he has reason to doubt the identity of the person or his right to vote at the polling booth or if his specimen signatures are not available with the polling officer, and shall, if so required by a candidate or his authorised representative, satisfy himself in any manner as he may deem advisable as to his identity.

(3)If the polling officer is not satisfied as to the identity of the person claiming to be a voter, he may issue a ballot paper to such person but instead of getting the ballot paper inserted in the ballot box, he shall place the same in a separate sealed cover superscribed as "Tendered ballot" and send it to the Secretary along with a letter from the person concerned together with his own observations thereon, for the Secretary's decision which shall be final and conclusive.

105.Record to be kept by the polling officer

The polling officer shall, at the time of delivery of the ballot paper place against the name of the voter in the list of members eligible to vote, a mark to denote that the voter has received a ballot paper.

Explanation — Indeciding the right of a person to obtain a ballot paper, the polling officer shall overlook any clerical or printing error, provided that he is satisfied that such person is identical with the voter whose name appears in the list of members eligible to vote.

106.Manner of recording of votes after receipt of ballot paper

On receiving the ballot paper, the voter shall forthwith proceed into the secret chamber set apart for the purpose and shall record his vote on the ballot paper in the manner specified in Regulation 95. He shall thereafter fold the ballot paper, leave the secret chamber and insert the ballot paper in the ballot box provided for the purpose, in the presence of the Polling Officer.

107. Ballot box

The ballot box shall be so constructed that a ballot paper can be inserted there into during the poll but cannot be withdrawn therefrom, without the box being unlocked or the seals being broken.

108.Return of ballot paper by a voter

(1)Where a voter, after obtaining a ballot paper, chooses not to vote, he shall return the ballot paper to the polling officer and the ballot paper so returned shall then be marked as "cancelled-returned" and kept in a separate envelope set apart for the purpose and a record shall be kept by

(2)Where any ballot paper, which was delivered to a voter, is found, with or without any writing thereon, in the secret chamber, it shall be dealt with in accordance with the provisions of sub-regulation (1), as if it had been returned to the polling officer.

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109.Procedure at the polling booth

(1)A polling booth shall be kept open on the day or days appointed for recording of votes from 8.30 a.m. to 6.30 p.m. unless otherwise directed by the Council.

(2)If the polling at any polling booth cannot take place on the day or days appointed for recording of votes or is interrupted or obstructed by any sufficient cause or the ballot box used at the booth is tampered with or is accidentally or deliberately destroyed, lost or damaged, the Secretary or the polling officer, as the case may be, may adjourn the polling to a subsequent date or the Secretary may declare the polling at the booth void and order a fresh polling.

(3)If a polling is adjourned or declared void under sub-regulation (2), the Secretary shall, as soon as possible, appoint the place where the polling shall be subsequently conducted and the time, date or dates, as the case may be, for the said polling.

(4)The place, date or dates and the time of polling appointed under sub-regulation (3), shall be notified individually to all the voters affected as well as in the Gazette of India.

(5)The Secretary shall not proceed to count the votes cast at the election until the polling at all the polling booths in that constituency has been completed.

(6)The polling officer shall close the polling booth at the end of the day, or if the polling is for more than one day, at the end of each day, at the hour appointed under sub-regulation (1), and no voter shall be admitted thereto after that hour:

Provided that any voter present in the polling booth before it closed, shall be entitled to have his vote recorded.

(7)The Polling Officer shall, as soon as practicable after the close the poll or after its close on each day, if the polling is for more than one day, in the presence of any candidates or their authorised representatives who may be present, seal the ballot box with his own seal and the seals of such candidates or authorised representatives as may desire to affix their seals thereon.

(8)The polling officer shall also make up into separate packets:

(i)the unused ballot papers;

(ii)the returned ballot papers;

(iii)the marked copy of the list of members eligible to vote; and

(iv)any other paper directed by the Secretary to be kept in a sealed cover and seal each such packet with his own seal and the seals of such candidates or authorised representatives as may desire to affix their seals thereon. He shall arrange for the safe custody of the ballot box and such packets.

(9)Where the polling is arranged to take place for more than one day, just before the polling booth is opened to the voters on the following day the polling officer shall, in the presence of any candidates or their authorised representatives who may be present, remove the seal or seals affixed in accordance with sub-regulations (7) and (8), after the seals are examined by him and by the candidates or authorised representatives, for use during the course of that day.

(10)The ballot box and packets, referred to earlier, shall accompanied by an account of ballot papers showing the total number of ballot papers received, issued and un-issued, returned, as also the number of ballot papers which should be found in the ballot box and packets. This account shall be forwarded to the Secretary.

110.Transport of ballot boxes etc. and their custody

(1)The Secretary and the polling officer shall make adequate arrangements for the safe custody of the ballot boxes and other papers and for the safe transport to the headquarters of the Institute of all the packets or boxes and other papers referred to in Regulation 109.

(2)The Secretary shall be responsible for the safe custody of the articles referred to in sub-regulation (1), until the commencement of the counting of votes.

[111.Voting by members employed on duty at polling booths

The polling officer and the persons appointed by the Secretary to assist the polling officer who are voters in any constituency and who, by the reason of their being on duty at a polling booth are unable to be present and vote at the polling booth where they are entitled to vote, may be permitted by the Secretary to cast their votes at the polling booth where they are on duty.]

112.Eligibility to vote by post or at any polling booth

(1)A member whose name is included in the list of voters and whose name is not shown under any polling booth shall be permitted to vote by post.

[(2)(i)A member who is entitled to vote at a polling booth may be permitted at the discretion of the Secretary, to vote by post, if by reason of his suffering from any permanent infirmity, he is unable to exercise his vote at the polling booth allotted to him.]

(ii)An application in the appropriate Form* for permission to vote by post under this sub-

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regulation, shall be sent to the Secretary so as to reach him at least 60 days before the date of election

and an application not received within the time specified shall not be considered.

ɹ[(3) A member who is residing outside India shall notwithstanding anything contained in these Regulations be eligible to vote by post provided that his overseas address is registered with the Institute and has been published in the list of members eligible to vote.

(4)A member who has been permitted to vote by post while sending his ballot paper to the Secretary shall send along with it a declaration in the appropriate Form**.

(5)Any misuse of the concession under this regulation or any misstatement or false verification in this behalf shall render the member liable for disciplinary action under Regulation 125.]

113.Secretary to send ballot papers by post

At least 21 days before the last date and time notified for receipt of ballot papers by post, the Secretary shall send by registered post to the voters permitted to vote by post, the ballot paper, together with a letter explaining the manner in which the vote shall be recorded thereon, and specifying the date and hour by which it shall reach the Secretary:

Provided that in the case of voters residing outside India, the ballot papers shall be sent by registered post at least thirty days before the last date and time notified for receipt of ballot papers by post.

114.Ballot papers to be returned after recording votes

(1)A voter on receiving his ballot paper sent under Regulation 113, shall, if he desires to vote, record his vote thereon in the manner prescribed in Regulation 95 and send it by registered post so as to reach the Secretary before the date and time specified in this behalf. The cover containing the ballot paper shall be accompanied by a declaration of the voter in the appropriate Form*.

(2)A cover containing ballot paper which does not reach the Secretary by registered post and/or before the date and time specified shall not be taken into consideration in the counting of votes. The Secretary shall note on all such covers the manner in which each was received and the date and time of receipt and keep all such covers together in a packet.

(3)The Secretary shall keep in safe custody all covers containing postal ballot papers received by him until commencement of the counting of votes.

115.Issue of undelivered and fresh ballot papers

Where a ballot paper and other connected papers sent by post under Regulation 113 are lost or damaged in transit or are for any reason returned undelivered or the Secretary is satisfied that the ballot papers have been sent incorrectly by post, the Secretary may reissue the same by registered post or deliver them or cause them to be delivered to the voter or may allow the voter to cast the vote at the polling booth, on his applying for the same.

116.Grounds for declaring ballot papers invalid

A ballot paper shall be invalid:-

(a)if a voter signs his name or writes any word or figure upon it or makes any mark upon it by which the ballot paper becomes recognisable or by which the voter can be identified; or

(b)if it does not bear the seal of the Council; or

(c)if number 1 (in Arabic or Roman numerals or in words) is not marked on it; or

(d)if number 1 (in Arabic or Roman numerals or in words) is set opposite the name of more than one candidate; or

(e)if number 1 (in Arabic or Roman numerals or in words) and some other figure are put opposite the name of the same candidate; or

(f)if it is unmarked or void for uncertainty; or

(g)if any paper other than the forwarding letter, is sent with it.

117.Definitions

In Regulation 119, unless the context otherwise requires:-

(i)"continuing candidate" means any candidate not elected and not excluded from the poll at any given time;

(ii)"first preference" means number 1, "second preference" means number 2 and "third preference" means number 3 (in Arabic or Roman numerals or in words) as the case may be, set opposite the name of any candidate, and so on;

(iii)"unexhausted paper" means a ballot paper on which a further preference is recorded for continuing candidate;

(iv)"exhausted paper" means a ballot paper on which no further preference is recorded for a

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continuing candidate:

Provided that a paper shall also be deemed to be exhausted any case in which—

(a)the names of two or more candidates, whether continuing or not, are marked with the same figure and are next in order) of preference; or

(b)the name of the candidate next in order of prefe by a

figure not following consecutively after some other figures on the ballot paper or by two or more figures;

(v)"original vote" in regard to any candidate means a vote derived from a ballot paper on which a first preference is recorded for such candidate;

(vi)"transferred vote" in regard to any candidate means a vote, the value or part of the value of which is credited to such candidate and which is derived from a ballot paper on which a second or subsequent preference is recorded for such a candidate;

(vii)"surplus" means the number by which the value of the votes of any candidate, original or transferred, exceeds the quota.

118.Appointment of time and date for the counting of votes

The Secretary shall appoint a date or dates and time for each such date, for the counting of votes at the headquarters of the Institute and shall also give notice of such date or dates and time in writing to all the candidates.

119.Counting of votes

(1)On the date and at the time and place, appointed under Regulation 118 the Secretary shall, for the purpose of counting of votes in respect of a constituency:—

(a)open the covers containing the postal ballot papers received by him in accordance with sub-regulation (1) of Regulation 114, and shall take out the ballot papers from each cover and shall record the number thereof in a statement; and shall make a separate packet of those ballot papers;

(b)allow the candidates and their authorised representatives, present at the counting, an opportunity to inspect the ballot boxes and packets received from the polling officers and their seals for satisfying themselves that they are in order; and

(c)proceed as follows:—

(i)If he is satisfied that the ballot boxes and packets which have been received are in order, he shall take up the counting of the ballot papers contained in the ballot boxes.

(ii)If he finds any of the ballot boxes has been tampered with he shall not count the ballot papers contained in such box for the purposes of election. (He shall, however, keep a record of such ballot papers for the purpose of election petitions, if any.) (iii)The ballot boxes found to be in order shall be opened and the ballot papers shall be taken out from them and shall be counted and the number thereof recorded in a statement. To these shall be added the postal ballot papers.

(iv)The ballot papers shall be examined and any invalid ballot papers shall be rejected.

(v)Before rejecting any ballot paper, the Secretary shall allow each candidate or his representative present a reasonable opportunity to inspect the ballot paper but shall not allow him to handle it or any other ballot paper.

(vi)The Secretary shall endorse on every ballot paper which he rejects the word "Rejected" and the grounds of rejection in abbreviated form either in his own hand or by means of rubber stamp and shall initial such endorsement.

(vii)All ballot papers rejected under this rule shall be bundled together.

(viii)He shall divide the remaining ballot papers into parcel according to the first references recorded for each candidate

(ix)He shall then count the number of papers in each parcel.

(2)In complying with sub-regulations hereinafter enacted, the Secretary shall:—

(a)Disregard all fractions

(b)Ignore all preferences recorded for candidates already elected or excluded from the poll.

(3)For the purpose of facilitating the processes specified in the sub-regulations hereinafter enacted, each valid paper shall be deemed to be the value of one hundred.

(4)The Secretary shall add together the values of the papers in all the parcels and divide the total by a number exceeding by one the number of vacancies to be filled and the quotient increased by one shall be the number sufficient to secure the return of a candidate (hereinafter called the quota).

(5)If at any time, a number of candidates equal to the number of persons to be elected has obtained the quota, such candidates shall be treated as elected, and no further steps shall be taken.

(6) (i)Any candidate, the value of whose parcel, on the first preference being counted is equal to or greater than the quota, shall be declared elected.

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(ii)If the value of the papers in any such parcel is equal to the quota, the papers shall be set aside as finally dealt with.

(iii)If the value of the papers in any such parcel is greater than the quota, the surplus shall be transferred to the continuing candidates indicated on the voting papers as next in the order of the voters' preference, in the manner specified in the following sub-regulation.

(7) (i)If and when, as the result of any operation specified in these sub-regulations a candidate has a surplus, that surplus shall be transferred in accorda n.

(ii)If more than one candidate has a surplus, the largest surplus shall be dealt with first and the others in order of magnitude:

Provided that every surplus arising on the first counting of votes, shall be dealt with before those arising on the second count and so on.

(iii)Where two or more surpluses are equal, the Secretary shall decide, as hereinafter provided, which shall first be dealt with.

(iv) (a)If the surplus of any candidate to be transferred arises from only the original votes, the Secretary shall examine all the papers in the parcel belonging to the candidate whose surplus is to be transferred, and divide the unexhausted papers into sub-parcels according to the next preferences recorded thereon. He shall also make a separate sub-parcel of the exhausted papers.

(b)He shall ascertain the value of the papers in each sub-parcel and of all the unexhausted papers.

(c)If the value of the unexhausted papers is equal to or less than the surplus, he shall transfer all the unexhausted papers, at the value at which they were received by the candidate whose surplus is being transferred.

(d)If the value of the unexhausted papers is greater than the surplus, he shall transfer the sub-parcel of unexhausted papers, and the value at which each paper shall be transferred shall be ascertained by dividing the surplus by the total number of unexhausted papers.

(v)If the surplus of any candidate to be transferred arises from transferred as well as original votes, the Secretary shall reexamine all the papers in the sub-parcel last transferred to the candidate, and divide the unexhausted papers into sub-parcels according to the next preferences recorded thereon. He shall thereupon deal with the sub-parcels in the same manner as is provided in the case of the sub-parcels referred to in clause (iv).

(vi)The papers transferred to each candidate shall be added in the form of a sub-parcel to the papers already belonging to such candidate.

(vii)All papers in the parcel or sub-parcel of an elected candidate not transferred under this sub-regulation shall be set aside finally dealt with.

(8) (i)If after all surpluses have been transferred, as hereinbefore directed, less than the number of candidates required has been elected, the Secretary shall exclude from the poll the candidate lowest on the poll and shall distribute his unexhausted papers among the continuing candidates according to the next preferences recorded thereon. Any exhausted papers shall be set aside as finally dealt with.

(ii)The papers containing original votes of an excluded candidate shall first be transferred, the transfer value of each paper being one hundred.

(iii)The papers containing transferred votes of an excluded candidate shall then be transferred in the order of the transfers in which and at the value of which he obtained them.

(iv)Each of such transfers shall be deemed to be a separate transfer.

(v)The process directed by this sub-regulation shall be repeated on the successive exclusions, one after another, of the candidates lowest on the poll until the last vacancy is filled either by the election of a candidate with the quota or as hereinafter provided.

(9)If as the result of a transfer under this regulation, the value of the votes obtained by a candidate is equal to or greater than the quota, the transfer then proceeding shall be completed, but no further papers shall be transferred to him.

(10) (i)If after the completion of any transfer under this regulation, the value of the votes of any candidate shall be equal to or greater than the quota, he shall be declared elected.

(ii)If the value of the votes of any such candidate shall be equal to the quota, the whole of the papers on which such votes are recorded shall be set aside as finally dealt with.

(iii)If the value of the votes of any such candidate shall be greater than the quota, his surplus shall thereupon be distributed in the manner hereinbefore provided before the exclusion of any other candidate.

(11) (i)When the number of continuing candidates is reduced to the number of vacancies remaining unfilled, the continuing candidates shall be declared elected.

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(ii)When only one vacancy remains unfilled and the value of the votes of some one continuing candidate exceeds the total value of all the votes of the other continuing candidates, together with any surplus not transferred, that candidate shall be declared elected.

(iii)When only one vacancy remains unfilled and there are only two continuing candidates, and those two candidates have each the same value of votes and no surplus remaining capable of transfer, one candidate shall be declared excluded under the next succeeding sub-regulation and the other declared elected.

(12)If, when there is more than one surplus to distribute, two or more surpluses are equal, or if at any time it becomes necessary to exclude a candidate and two or more candidates have the same values of votes and are lowest on the poll, regard shall be had to the original votes of each candidate, and the candidate for whom fewest original votes are recorded shall have his surplus first distributed, or shall be first excluded as the case may be. If

the values of their original votes are equal, the Secretary shall decide by lot which, candidate shall have his surplus distributed or be excluded.

120. Procedure in case of a tie

Where after counting of votes, a tie is found to exist between any candidates and the addition of one vote shall entitle any of those candidates to be declared elected, lots shall be drawn and the successful candidate shall be considered to have received an additional vote and shall be declared to be duly elected.

121.Appointment of scrutinisers

The Secretary shall appoint two or more persons who are neither members of the Council nor candidates for election to act as scrutinisers of the voting papers and to assist him generally in counting the votes.

122.Presence of candidates at the time of counting of votes

A candidate for election shall be entitled to be present in person or to appoint a member as a representative to be present on his behalf at the time of counting of votes.

123.Notification of the declaration of results

The names of all the candidates declared elected shall be notified by the Council in the Gazette of India.

124.Election not to be invalid due to accidental omission etc.

No election shall be deemed to be invalid merely by reason of any accidental omission of the name of a member from the list of members eligible to vote or any accidental mistake in not allowing him to vote or the accidental inclusion of name of a person not entitled to vote in the list of members eligible to vote or allowing him to vote, or any accidental irregularity or informality in the conduct of the election, including accidental omission to send or delay in sending the voting paper to a voter or the accidental non-receipt of, or delay in receipt of a voting paper, by voter.

125.Disciplinary action against member in connection with conduct of election

A.(1)A member shall be liable to disciplinary action by the Council if, in connection with an election to the Council of the Institute, he is found to have contravened the provisions of all or any of the following clauses (a), (b), (c), (d), (e) or (f) of sub-regulation (2).

(2)A manifesto or circular issued in connection with an election to the Council shall conform to the following requirements in the interest of maintaining dignity in the election, namely—

(a)A manifesto or circular shall contain information regarding the candidate himself and shall not make any reference, directly or indirectly, to any other candidate;

(b)The information which a candidate may furnish in a manifesto or circular regarding himself shall not differ in any material respect from the information furnished by the Institute to the voters under Regulation 92. A candidate may, however, include in such manifesto or circular, any additional information not contained in the information furnished under Regulation 92;

(c)A manifesto or circular shall not contain any appeal to the voters on the basis of caste or on communal, regional or sectional lines;

(d)The distribution of a manifesto or circular shall be restricted only to the members of the constituency concerned;

(e)A manifesto or circular shall be issued by a candidate only after his nomination has been accepted;

(f)A certified copy of every manifesto or circular shall be sent to the Secretary by registered post within 15 days of its issue.

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Explanation — For the purpose of this regulation, the term "Circular" does not include a personal letter addressed to an individual which happens to contain a mere request for vote though, if a similar letter were to be sent to a number of voters, it would amount to "Circular".

B.A member shall be liable to disciplinary action by the Council, if he adopts one or more of the following practices with regard to the election to the Council, namely—

(1) Bribery, that is to say, any gift, offer or promise of any gifts or gratification to any person by a candidate or any other person, with his connivance, with the object directly or indirectly of—

(a)inducing a member to stand or not to stand as a candidate at an election or rewarding him for act or omission; or

(b)inducing to withdraw his candidature or rewarding such withdrawal or

(c)inducing a voter to vote or not to vote at an election, or as a reward for act or omission.

Explanation — For the purpose of this clause, the term "gratification is not restricted to pecuniary gratifications or gratifications estimable in money, and it includes organising parties or providing any other form of entertainment, and all forms of employment for reward; but it does not include the payment of any expenses bonafide incurred at or for the purpose of any election.

(2)Undue influence, that is to say, any direct or indirect interference or attempt to interfere on the part of a candidate or any other person, with his connivance, with the free exercise of any electoral right.

(3)The publication by a candidate or by any other person, with his connivance, of any statement of fact which is false, and which he either believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidate or in relation to the candidature or withdrawal of any candidate, being a statement reasonably calculated to prejudice the prospects of that candidate's election.

(4)The obtaining or procuring or abetting, or attempting to obtain or procure, by a candidate or by any other person, with his connivance, any assistance for the furtherance of the prospects of the candidate's election from any person serving under the Government of India or the Government of any State, other than the giving of vote by such person, if he is a member entitled to vote.

(5)The hiring or procuring, whether on payment or otherwise, of a vehicle by a candidate or by any other person, with his connivance, for the conveyance of voters.

(6)Any actspecified in sub-regulations (1) to (5) above, when done by a member, who is not a candidate or a member acting with the connivance of a candidate.

(7)The receipt by a member or an agreement by a member to receive any gratification:— (a)as an inducement or reward for standing or not standing as a candidate; or

(b)as an inducement or reward for withdrawing his candidature; or

(c)as an inducement or reward for himself or any other person for voting or refraining from voting; or

(d)as an inducement or reward for inducing or attempting to induce any voter to vote or refrain from voting; or

(e)inducing or attempting to induce any candidate to withdraw his candidature.

(8)Contravention or misuse of any of the provisions of this Chapter or making of any false statement knowing it to be false or without knowing it to be true, while complying with any of the provisions of this Chapter.

126. Election dispute

(1)On receipt of an application under sub-section (2) of Section 10, the President shall refer the matter to the Tribunal within thirty days of its receipt.

(2)At the time of giving its decision, the Tribunal may:—

(a)dismiss the application referred to in sub-regulation (1);

(b)declare the election of all or any of the returned candidates to be void;

(c)declare the election of all or any of the returned candidates to be void and the applicant or any other candidate to have been duly elected; and

(d)may pass such order as to costs as it may consider appropriate.

(3)If the Tribunal is satisfied that an application made under sub-section (2) of Section 10 was not founded on a valid ground, the Tribunal may award costs to the Council.

[A]Substituted earlier, for the following, by Notification No.1-CA(7)/12/91 published in the Gazette of India dated 23rd February, 1991:-

"Explanation I - Subject to the provisions of sub-regulation (2) hereof and Regulation 112, the professional address of a member published in the list of voters shall be final for determining the manner in which he shall be entitled to cast his vote or the constituency or the polling both to which he shall belong for the purposes of casting his vote."

[B]Substituted earlier, for the following, by Notification No.1-CA(7)/12/91 published in the Gazette of India dated 23rd February, 1991:-

"(2)In respect of a city having more than one polling booth located at different addresses the

(Contd. from previous page)

Secretary shall publish in the Journal of the Institute, at least 60 days before the publication of the list

of members eligible to vote, a notice containing the addresses of different polling booths. Any voter in such a city wishing to vote at a particular polling booth may send a request to the Secretary within thirty days from the date of publication of the notice in the Journal and the Secretary may, at his discretion, permit such a member to vote at the polling booth of his choice.‖

cSubstituted earlier, for the following, by Notification No.1-CA(7)/31/97 published in the Gazette of India dated 14th August, 1997:-

"(2)The nomination of a candidate shall be:—

(i)in the appropriate

form duly signed by the candidate and by the proposer and the seconder both of whom shall be persons entitled to vote in the election in the relevant regional constituency; and

(ii)forwarded by registered post to the Secretary by name so as to reach him not later than 5 P.M. on the specified date:

Provided that a nomination delivered against an acknowledgement before the aforesaid time and date shall be deemed to have been so forwarded and so having reached if the Secretary is satisfied that the nomination has been duly forwarded by registered post at least 48 hours before the aforesaid time and date."

* Form "13" of Schedule "A'.

ɒSubstituted for the following by Notification No.1-CA(7)/12/91 published in the Gazette of India dated 23rd February, 1991:-

"(3)The nomination shall be accompanied by a statement signed and verified by the candidate containing information concerning the candidate in respect of the following matters and shall not be valid unless it is so accompanied:-

(a)Name, membership No. and address

(b)Age

(c)Whether associate or fellow

(d)Year of enrollment—as an associate - as a fellow

(4)The statement referred to in sub-regulation (3) above may also contain, at the option of the candidate, information concerning the candidate in respect of the following matters:-

(a)Passport size photograph

(b)Academic qualification (diplomas and degrees recognised by Government and membership of recognised professional bodies).

(c)Merit awards in the examination of recognised universities and the examinations conducted by the Institute.

(d)Particulars of occupation –

(i)Employment (name of employer with designation)

(ii)Practice (sole proprietor or in partnership including the name of the firm)

(iii)Particulars of other occupation, if not covered by (i) and (ii) above

(e)Other particulars -

(i)Past and present membership of Central Council, Regional Councils and managing committees of branches of Regional Councils, including office of President and/or Vice-President in the case of Central Council and office of Chairman, Vice-Chairman, Secretary and/or Treasurer in the case of Regional Councils and/or branches of Regional Councils.

(ii)Office held as Vice-Chairman, Secretary and/or Treasurer in the case of the Managing Committee of a Students' Association of the Institute or its branches.

(iii)Contribution on subjects of professional interest in seminars and conferences and lecture meetings organised by professional bodies during a period of five years before the date of nomination

(iv)Authorship of books on subjects of professional interest.

(v)Authorship of articles on subject of professional interest not covered by (iii) & (iv) above during a period of five years before the date of nomination.

(vi)Lecturership under the oral tuition scheme or the Academy of Accounting of the Board of Studies during a period of 5 years before the date of nomination.

(vii)Grant of National and State awards.

(viii)Academic positions held in recognised universities."

ɛ Substituted earlier, for the following, by Notification No.1-CA(7)/12/91 publishedin the Gazette of India dated 23rd February, 1991:-

"(3)The list shall be accompanied by the following particulars concerning the candidates required under sub-regulation (3) of Regulation 87:-

(a)Name, membership No. and address

(b)Age

(c)Whether associate or fellow

(Contd. from previous page)

(d)Year of enrolment — as an associate — as a fellow

(4)The list shall also be accompanied by the following particulars concerning the candidates, if and to the extent supplied by the candidates under sub-regulation (4) of Regulation 87:-

(a)Passport size recent photograph.

(b)Academic qualifications (diplomas and degrees recognised by Government and membership of recognised professional bodies).

(c)Merit awards in the examination of recognised universities and the examinations conducted by the Institute.

(d)Particulars of occupation-

(i)Employment (name of employer with designation).

(ii)Practice (sole proprietor or in partnership including the name of the firm).

(iii)Particulars of other occupation, if not covered by (i) and (ii) above.

(e)Other particulars:-

(i)Past and present membership of Central Council, Regional Councils and Managing Committee of branches of Regional Councils, including office of President and/or Vice-President in the case of Central Council and office of the Chairman, Vice-Chairman, Secretary and/or Treasurer in the case of Regional Councils and/or branches of Regional Councils.

(ii)Office held as Vice-Chairman, Secretary and /or Treasurer in the case of the Managing Committee of a students'association of the Institute or its branches.

(iii)Contributions on subject of professionals interest in seminars and conferences and lecture meetings organised by professional bodies during a period of five years before the date of nomination.

(iv)Authorship of books on subject of professional interest.

(v)Authorship of articles on subjects of professional interest not covered by (iii) & (iv) above during a period of five years before the date of nomination.

(vi)Lectureship under the oral tuition scheme or the Academy of Accounting of the Board of Studies during a period of five years before the date of nomination.

(vii)Grant of National and State awards.

(viii)Academic positions held in recognised universities."

ʀSubstituted earlier, for the following, by Notification No.1-CA(7)/12/91 publishedin the Gazette of India dated 23rd February, 1991:-

—Provided that no polling booth shall be set up in any town or city having less than 25 voters, according to their professional addresses, as given in the list of members eligible to vote.‖

ɢSubstituted earlier, for the following, by Notification No.1-CA(7)/12/91 publishedin the Gazette of India dated 23rd February, 1991:-

—(2)In a city having more man 400 voters, there shall be one polling booth for every 400 voters or part thereof, though the allocation of voters among different polling booths in the same city need not necessarily be in group of 400.

(3)Where the number of voters attached to polling booth exceeds 200, the polling booth shall be kept open for two consecutive days during the same timings, as mentioned in sub-regulation (1) of Regulation 109.‖

ʜSubstituted earlier, for the following, by Notification No.1-CA(7)/12/91 published in the Gazette of India dated 23rd February, 1991:-

—111. Voting by member employed on duty at polling booths

The polling officer, the persons appointed by the Secretary to assist the Polling Officer, or the authorised representatives, referred to in Regulation 101, who are voters for any constituency and who, by reason of their being on duty at a polling booth, are unable to be present and to vote at the polling booth where they are entitled to vote, may send, so as to reach the Secretary at least forty-five days before the date of election at the constituency, an application for permission to vote by post if the Secretary is satisfied that the application is well founded, he may, notwithstanding anything contained hereinbefore, permit the voter to vole by post:

Provided dial such permission shall not be granted to more than one representative of a candidate in respect of each polling booth if he is specifically nominated for the purpose by the candidate himself.‖ ɪSubstituted earlier, for the following, by Notification No.1-CA(7)/12/91 published in the Gazette of India dated 23rd February, 1991:-

"(2) (i)A member who is entitled to vote at a polling booth may be permitted, at the discretion of the Secretary, to vote by post (a) if by reason of there being a permanent chant in his professional address from the address published in the list of members eligible to vote to another place beyond a radius of 16 kilometres from the polling booth, he is unable to exercise his vote at the polling booth allotted to him; or (b) if his professional address is beyond a radius of 16 kilometres from the polling booth allotted to him; or (c) if by reason of his suffering from any permanent infirmity, he is unable to exercise Ids vote at the polling booth allotted to him."

(Contd. from previous page)

ᴊThe following sub-regulation (3) was deleted and sub-regulation (4), (5) and (6) were re-numbered as (5), (3) & (4) respectively and the so re-numbered sub-regulation (3) was substituted for the following by Notification No.1-CA(7)/12/92 published in the Gazette of India dated 23rd February, 1991:-

"(3) (i) In a case where even though there has been no permanent change in his professional address, a member has intimated to the Secretary that he would not be in a position to cast his vote at the polling booth allotted to him as he expects to be away from his professional address on the date of election, he may be permitted, at the discretion of the Secretary, to receive the ballot paper by post and allowed to cast the same at any polling booth, subject to such requirements as may be specified by the Council in this behalf.

(ii) An application in the appropriate Form for permission to vote under this sub-regulation, shall be sent in duplicate to the Secretary so as to reach him at least 60 days before the date of election and an application not received within the time specified shall not be considered.

(5) A member who is residing outside India shall, notwithstanding anything contained in this Chapter, be eligible to vote by post provided that his overseas address is registered with the office of the Institute at least 60 days before the date of election"

* Form "14" of Schedule 'A'.

** Form "16" of Schedule 'A'.
* Form "16" of Schedule 'A'.

CHAPTER VII

REGIONAL COUNCILS

127. Regional Councils

(1) Regional Councils may be constituted for one or more of the regional constituencies mentioned hereunder or as may be specified from time to time by the Central Government under clause(a) of sub-section (2) of Section 9.

1. The States of Gujarat, Maharashtra and Goa and the UnionTerritories of Daman & Diu and Dadra & Nagar Haveli.
2. The States of Andhra Pradesh, Kerala, Karnataka and Tamil Nadu and the Union Territories of Pondicherry and the Lakshadweep Islands.
3. The States of Assam, Meghalaya, Nagaland, Orissa, West Bengal, Manipur, Tripura, Sikkim, Arunachal Pradesh and Mizoram and the Union Territory of Andaman & Nicobar Islands.
1[4. The States of Bihar, Chhattisgarh, Jharkhand, Madhya Pradesh, Rajasthan, Uttarakhand and Uttar Pradesh].
5. The States of Haryana, Himachal Pradesh, Jammu & Kashmir and Punjab and the UnionTerritories of Delhi and Chandigarh.

(2) The Regional Councils shall at all times function subject to the control, supervision and direction of the Council and or any of its committees.

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1 Substituted for the following, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:
—The States of Uttar Pradesh, Bihar, Madhya Pradesh and Rajasthan.|

128. Names of regional councils

The Regional Councils set up for the aforesaid regional constituencies shall be known respectively as Western India Regional Council, Southern India Regional Council, Eastern India Regional Council, Central India Regional Council and Northern India Regional Council and the regions covered by the respective constituencies shall be called Western Region, Southern Region, Eastern Region, Central Region and Northern Region.

129. Jurisdiction of regional councils

(1) The jurisdiction of the Regional Councils for Western Region, Southern Region, Eastern Region, Central Region and Northern Region shall extend to the territories for the time being specified respectively against each by the Central Government by notification under clause (a) of sub-section (2) of Section 9.

(2) The headquarters of the Regional Councils for Western Region, Southern Region, Eastern Region, Central Region and Northern Region shall respectively be located in Bombay,*Madras,*Calcutta,*Kanpur and New Delhi.

130. Duties and functions of regional councils

(1) Subject to such directions as may be issued by the Council from time to time, it shall be the duty of each Regional Council to carry out the provisions of this Chapter.

(2) The duties and functions of a Regional Council shall be:

(i) to provide facilities for interaction among members in its region by regular meetings, arrangement of talks and lectures and for the acquisition and dissemination of useful information;

(ii) to award prizes for professional activities;

(iii) to advise the Council on all matters referred to it and to offer such other assistance as may be required;

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* Now respectively renamed as Bombay-Mumbai, Madras-Chennai, Calcutta-Kolkata.

(iv) to make representations to the Council in connection with the matters of professional and business interest in its region and to offer suggestions for the amendment of the Act and these Regulations, for raising the standard and status of the profession;

(v) to maintain a regional register of members and registers of articled assistants and audit assistants in its region;

(vi) to supply routine information to members or to the prospective candidates for articles or examinations;

(vii) to propagate among the members the advisability and the necessity of observing the rules of professional etiquette and the provisions of the Act and these Regulations;

(viii) to collect news from the members of the profession for publication in the Journal of the Institute, if necessary;

(ix) to recommend on its own motion, or on a reference by the Council, names for inclusion in the panel of examiners;

(x) to consider and recommend to the Council books which may be considered useful for candidates intending to appear for the Entrance, Intermediate and Final Examinations;

(xi) to arrange, if found practicable, for coaching candidates for the aforesaid examinations at convenient centres in its region;

(xii) to gather material from and to make representation to the departments of the government or other local authorities in the States within its region for the purpose of enlisting their support in the furtherance of the interests of the members on matters confined to the professional interest of members within the region;

(xiii) to run study-circles with sub-committees or branches for auditing, direct taxes, company law, costing, sales-tax etc.;

(xiv) to constitute a permanent research sub-committee for promoting research by members in topics of interest to the profession;

(xv) to maintain a library and a reading room for the use of the members;

(xvi) to hold refresher course camps at convenient centres for the benefit of the members;

(xvii) to maintain an employment register for the purpose of securing suitable employment for members;[1] **[...]**

[2]**[**(xviia) to publish Newsletter for dissemination of useful information;

(xviib)to conduct Continuing Professional Education Programmes on topics of professional relevance; and**]**

(xviii) to carry out such other functions as may be entrusted from time to time to it by the Council and/or any of its committees.

131. Maintenance of regional register

The Council shall cause to be maintained a regional register of members in the appropriate Form, as referred to in Regulation 3, for each of the Western Region, Southern Region, Eastern Region, Central Region and Northern Region, containing particulars in respect of every member whose professional address is situated within that region.

132. Removal of names from regional register

If the name of a member is removed from the Register, it shall 'ipso facto' be removed from the regional register of member concerned, and if such member is a member of the Regional Council, he shall cease to be member thereof from the date his name is removed from the Register.

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[1] The word ―and‖ was omitted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[2] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

133. Constitution of regional councils

A Regional Council shall consist of:—

(i) all the elected and nominated members of the Council in its region; and

(ii) such members as may be elected by the members in the region.

Explanation — A nominated member of the Council shall be deemed to be a member of the Regional Council within whose jurisdiction his address, as furnished by the Central Government to the Council, falls.

134. Elections to the regional councils

(1) Subject to the other provisions of these Regulations, a member whose name is borne on the Register on the 1st day of [1][April of the financial year] in which the election to the Regional Council is to take place, shall be eligible to vote for electing the Regional Council for the regional constituency within whose territorial jurisdiction his professional address falls on the said date:

Provided that his name has not been removed from the Register after publication of the list of voters.

[2][Provided further that, if the professional address is not borne on the Register on the relevant date, the residential address borne on the Register shall determine his regional constituency:

Provided also that, in the case of a member having his professional address outside India and eligible to vote, his regional constituency shall be determined according to his professional address in India registered immediately before he went abroad or the residential address in India borne on the Register on the relevant date, whichever is later.]

(2) Subject to the provisions of this Chapter, a member whose name is borne on the Register on the 1st day of [1][April of the financial year] in which an election is held and whose name continues to

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[1] Substituted for the words ―April of the year‖, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[2] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

be on the Register[1][on the last date of scrutiny of nominations], shall be eligible to stand for election to the Regional Council for the regional constituency in which he is eligible to vote.

[2][Provided that no person shall be eligible to stand for election to a Regional Council, if–

(a) he is holding a post under the Central Government or State Government;

(b) he is or has been elected as a member to Regional Council for more than three consecutive terms; or

(c) he is or has been elected as the Chairman under regulation 137:

Provided further that, no person who has been found guilty of any Professional or other misconduct and whose name is removed from the Register or has been awarded penalty of fine, shall be eligible to stand for election to a Regional Council,–

(i) in case of misconduct falling under the First Schedule to the Act, for a period of three years;

(ii) in case of misconduct falling under the Second Schedule to the Act, for a period of six years,

from the completion of the period of removal of name from the Register or payment of fine, as the case may be:

Provided also that, no person who has been auditor of the Regional Council shall be eligible to stand for election to a Regional Council for a period of three years after he ceases to be the auditor of that Regional Council.**]**

(3) The number of members to be elected to a Regional Council shall be calculated on the basis of one member for one-half of the number of voters fixed by the Council **3[**under rule 8 read with Schedule 3

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1 Substituted for the words ―on the date of election‖, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

2 Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1stAugust, 2012.

3 Substituted for the words ―under Regulation 85‖, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1stAugust,

to the Chartered Accountants (Election to the Council) Rules, 2006**]**for electing one member to the Council, fractions exceeding one-half being counted as one and fractions equivalent to or less than half being omitted:

Provided however, that there shall be at least five elected members in each Regional Council.

1[(4) (i) At least three months before the date of election, the Council shall publish, for each regional constituency, a list of members eligible to vote showing distinctly and separately -

(a) whether the voter is an associate or a fellow;

(b) the address of each member as determined under sub-regulation (1) for deciding the eligibility of the member to vote;

(c) in the case of a voter residing outside India, in addition to his address in India under sub-clause (b), his address outside India if furnished to the Institute by the voter co

(d) details of internet address or e-mail address as furnished by a voter to the Institute, provided an express consent is given by the voter for its inclusion in the list of voters;

(e) the manner in which the voter shall exercise his franchise; and

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2012.

[1] Substituted for the following, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:

"(i) At least three months before the date of election, the Council shall publish for each regional constituency a list of voters containing the names of members eligible to vote at the election, with their professional addresses.

(ii) The list of voters shall be put on the notice board of the concerned Regional Council as well as the notice boards of its branches wherever these exist.

(f) in case the voter is to exercise his franchise at a polling booth, the number and address of the polling booth, at which the franchise shall be exercised.

(ii) Subject to the provisions of these regulations, the address of a member published in the list of voters for determining the manner in which he shall be entitled to cast his vote, the constituency and the polling booth to which he shall belong for the purpose of casting his vote, shall be final.

(iii) The inclusion of the name of a member in the list of members eligible to vote shall not confer an absolute right to vote at the election which shall be subject to the other provisions of these regulations, the Act and the rules made thereunder.

(iv) The list of members eligible to vote shall be made available at the Headquarters of the Regional Council and its branches on payment of such price as may be fixed by the Council.

(v) An announcement about the availability of the list, shall be put on the website of the Regional Council, the notice board of the Regional Council, as well as the notice board of the branches of the Regional Council, wherever these exist.

(vi) If a clerical mistake or omission is detected in the list of members eligible to vote, the Secretary may

rectify such mistake at any time by issue of a suitable corrigendum.]

(5) At least three months before the date of election, the Council shall publish in the Gazette of India, a notice stating the number of members to be elected to a Regional Council and calling for nominations of candidates for election by a specified date, which shall not be less than twenty-one days from the date of publication of the notice.

[1][(6) The nomination of a candidate shall be -

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[1] Substituted for the following by Notification No.1-CA(7)/31/97 published in the Gazette of India dated 14th August, 1997:—

—(6) The nomination of a candidate shall be in the appropriate *Form. It shall be duly signed by

(i) in the [1][form approved by the Council] duly signed by the candidate and by one proposer and one seconder both of whom shall be persons entitled to vote in the election in the relevant regional constituency; and

[2][(ii) delivered along with requisite fees, security deposit and other papers required for the purpose in the form approved by the Council to the Secretary by name not later than 6 P.M. on the notified date:

Provided that no nomination delivered after the last date and time notified for the election shall be entertained by the Panel for scrutiny of nominations.

(iii) An acknowledgement of delivery shall be issued by the Secretary or by a person authorised by him on receipt of nomination form mentioning the time and date of receipt of nomination form.]

[3][(6A) The nomination shall be valid only if it is accompanied by a statement signed and verified by the candidate containing the information called for.

Explanation.– For the purpose of this sub-regulation, a valid nomination means a nomination which contains all the particulars called for through the nomination form and incomplete nomination without one or more particulars shall liable to be rejected.]

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the candidate and by the proposer and the seconder both of whom shall be voters at the election from the relevant regional constituency. It shall be forwarded by registered post to the Secretary by name, so as to reach him not later than 5.00 p.m. on the specified date:

Provided that a nomination delivered against an acknowledgement before the aforesaid time and date shall be deemed to have been so forwarded and so having reached if the Secretary is satisfied that the nomination has been duly forwarded by registered post at least 48 hours before the aforesaid time and date.]

[1] *Form —17‖ of Schedule _A‘

[2] Substituted for the words —approved form‖, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.
Substituted for the following, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:
"(ii) delivered along with requisite fees and other papers as is specified in these Regulations to

the Secretary by name not later than 6 P.M. on the specified date and an acknowledgement of delivery is issued by the Secretary as soon as practicable to the effect that the papers were delivered to him before the expiry of time on the specified date.‖

[3] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1stAugust, 2012.

(7) A candidate for election shall pay such fee for election not exceeding [1][twenty-five thousand rupees] as may be fixed by the Council, from time to time, irrespective of the number of nominations by a demand draft payable at the headquarters of the Institute.

[2][—(7A) A candidate for election,in additionto fee as provided in this Chapter shall pay, irrespective of the number of nominations filed, an amount of ten thousand rupees as security deposit, which shall be forfeited if he fails to secure not less than one per cent. of the original votes polled in the concerned regional constituency.]

(8) Where the number of candidates for election to a Regional Council is less than the number of members to be elected to that Regional Council, the remaining seats may or may not be filled up at the discretion of the Council, and in case the Council decides that the remaining seats be filled up, the same shall be filled up by co-option by the Regional Council from among the members whose names are borne on the Regional Register, [3][with the prior approval] of the Council and the members so co-opted shall hold office until the expiry of the term or the dissolution of the Regional Council whichever is earlier.

(9) Where any dispute arises regarding any election to a Regional Council, the matter shall be referred within thirty days from the date of the declaration of the result of the election, to the President and his decision shall be final.

[4][(9A) At the time of giving his decision, the President may -

(a) dismiss the dispute referred to him under sub-regulation (9);

(b) declare the election of all or any of the elected candidates to be void;

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[1] Substituted for the words —one thousand rupees‖, by Notification No. 1-CA(7)/145/2012 published
[2] in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1stAugust, 2012.
[3] Inserted by Notification No.1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of
[4] India, Extraordinary, dated 1st August, 2012.
Substituted for the words —in consultation with and approval‖, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1stAugust, 2012.
Inserted by Notification No.1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

(c) declare the election of all or any of the elected candidates to be void and declare the applicant or any other candidate to have been duly elected; or

(d) may pass such order as to costs as he may consider appropriate.**]**

(10) Subject to the provisions contained in this Chapter, the provisions regarding election [1]**[**specified in the Chartered Accountants (Election to the Council) Rules, 2006**]** shall 'mutatis mutandis' apply to the election to the Regional Councils.

135. Resignation from Regional Councils

(1) Any member of a Regional Council may at any time resign his membership by writing under his hand addressed to the Chairman of the Regional Council, and the seat of such member shall become vacant when such resignation is notified in the Gazette of India.

(2) If an elected member of a Regional Council is elected to the Council during the duration of the Regional Council, such member shall be deemed to have vacated his seat as an elected member of the Regional Council.

(3) An elected member of a Regional Council shall be deemed to have vacated his seat on the Regional Council if he absents himself from three consecutive meetings of the Regional Council without leave of absence.

(4) The Council may decide to fill up a vacancy on a Regional Council and such causal vacancy may be filled up by co-option by the Regional Council from among the members whose names are borne on the Regional register, in consultation with and approval of the Council, and the member so co-opted shall hold office until the expiry of the term or the dissolution of the Regional Council, whichever is earlier.

[2]**[]Explanation- Omitted**

136. Acts of regional council not to be called in question for want of any vacancy

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[1] Substituted for the words ―prescribed in Chapter VI of these regulations‖, by Notification No. 1-

[2] CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1stAugust, 2012.

The following was omitted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

―Explanation — The provisions of sub-regulation (4) shall apply in the case of any casual vacancy in existence on any Regional Council on the coming into force of this regulation‖

No act done by a Regional Council shall be called in question on the ground merely of the existence of any vacancy in or a defect in the constitution of the Regional Council.

137. Office-bearers and committees

(1) (i) A Regional Council shall hold its meetings as far as may be, in the latter half of the month of

[1]**[**February**]** every year, and elect out of its

members a Chairman, a Vice-Chairman, a Secretary and a Treasurer thereof.

(ii) If within half an hour from the time appointed for such a meeting, a quorum as provided is not present, the said meeting shall notwithstanding anything contained in Regulation 143, stand adjourned to the same day in the next week at the same time and place and at such adjourned meeting of the Regional Council, the members present, whatever their number, shall form the quorum and shall have the power to transact all the business, which could properly have been transacted at the original meeting, if the necessary quorum had been present.

(iii) A vacancy of any of the offices hereinbefore mentioned shall be filled by election.

(iv) On the dissolution of a Regional Council, the Chairman, the Vice-Chairman, the Secretary and the Treasurer for the time being, shall discharge the duties and functions of the Chairman, the Vice-Chairman, the Secretary and the Treasurer respectively as herein provided until such time as the Chairman, the Vice-Chairman, the Secretary and the Treasurer of the next Regional Council are elected and take charge of their respective duties.

(2) The Chairman and in his absence the Vice-Chairman of a Regional Council shall be the Chief Executive authority of the Regional Council.

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[1] Substituted for the word ―September‖, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

(3) The Secretary shall be responsible, for the performance of the general duties appertaining to the office, under the guidance of the Chairman, or in his absence the Vice-Chairman.

(4) The Treasurer shall cause true and correct accounts to be maintained of the assets and liabilities and also of the moneys received and expended and shall deal with matters in respect of which such receipts and expenditure take place.

(5) The said office-bearers shall hold office until the meeting of the Regional Council as contemplated in clause (i) of sub-regulation (1) above has been held in the next year:

Provided that if for any reason the Regional Council is unable to meet as above the office-bearers shall continue in office for the purpose of holding a meeting and electing the new office-bearers.

(6) The retiring office-bearers shall be eligible for re-election to any of the offices of the Regional Council if they continue to be members in the region.

(7) The Regional Council at a meeting shall constitute:

(i) the following standing committees, namely—

(a) Executive Committee
(b) Students Committee
(c) Professional Development Committee
(d) Public Relations Committee
(e) Career Counselling Committee.
[1][(f) Continuing Professional Education Committee]

(ii) such committees as the Council may direct; and

(iii) such other committees as the Regional Council deems necessary for the purpose of carrying out the provisions of this Chapter.

(8) The committees shall discharge such functions as may be assigned to them by the Council and/ or the Regional Council.

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[1] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

(9) A committee shall consist of the Chairman or the-Vice-Chairman of the Regional Council ex-officio, and such other members of the Regional Council as may be elected by it and except in the case of the Executive Committee, [1][such other members belonging to the region as may be co-opted by the Regional Council, not exceeding one-third of the members elected to the committee as above]:

Provided that there shall be at least three members including the Chairman or Vice-Chairman in a committee:

Provided further that in the case of any committee constituted under the direction of the Council, one member shall be nominated by the Council from amongst its members in the region.

(10) A committee shall elect one of its members other than a co-opted member, to be its Chairman:

PROVIDED that in the case of any committee constituted under the direction of the Council, unless otherwise nominated by the Council, the Chairman or the Vice-Chairman of the Regional Council, as the case may be, shall be Chairman of that committee.

(11) A member of a committee shall hold office until the meeting of the Regional Council, in the next year to be held in the latter half of [2][February], as

provided hereinafter, but he shall be eligible for re-election or co-option, as the case may be:

PROVIDED that if he is an elected member of the committee, he shall be eligible for re-election only if he is a member of the Regional Council at the time of re-election.

(12) The Regional Council or any committee thereof may appoint sub-committee consisting of its members and such other persons belonging to the region as it may consider expedient.

(13) The provisions of sub-regulations (9), (10), (11) and (12) shall, so far as may be, applicable to the composition and transaction of business of such sub-committees.

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[1] Substituted, for the following, by Notification No.1-CA(7)/116/2008 published in the Gazette of India, Extraordinary, dated 25th September, 2008:—

—such other persons belonging to the region as may be co-opted by the Regional Council, not exceeding two-thirds of the members of the Committee, so however, that atleast one-half of such co-opted persons shall be members of the Institutel.

[2] Substituted, for the word —September‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

(14) The provisions of Regulations 141 to 145 shall, so far as may be, applicable to meetings of committees and sub-committees of the Regional Council.

138. Finance and Accounts

(1) (i) Apart from such grant-in-aid as may be given by the Council from time to time, a Regional Council shall be self supporting and shall not borrow or obtain credit without the prior sanction of the Council.

(ii) A Regional Council may levy such further fees as it may consider necessary from members participating in specific activities.

(iii) A Regional Council may, with the prior sanction of the Council, collect voluntary contributions for any specific activity.

(2) (i) The funds of a Regional Council shall be kept in one of the scheduled banks.

(ii) The funds shall be employed for such purposes as may from time to time be sanctioned by the Regional Council:

Provided that no such funds shall be applied either directly or indirectly for payment to the members of the Regional Council except for reimbursing them for any expenses incurred by them in connection with the business of the Regional Council.

(3) (i) The accounts of a R

by the treasurer, shall be audited every year by a chartered accountant in practice or a firm of such chartered accountants appointed by the Regional Council.

(ii) A Regional Council shall deliver not less than two months before the date of annual general meeting, the accounts of the preceding year to the auditor and the auditor shall examine such accounts and report thereon not less than one month before the date of the meeting.

(iii) The auditor shall be entitled to ask for any information or explanation regarding the accounts from the Regional Council and/or the treasurer and such information or explanation shall, as far as it is available at the time, be supplied to him.

(iv) The accounts together with the audit report and the report of the Regional Council, shall be sent to every member in the region at least fourteen days before the date of the annual general meeting.

(4) If any vacancy occurs in the office of an auditor between two annual general meetings, it may be filled by the Regional Council, and the person so appointed as auditor shall hold office until the next annual general meeting:

Provided that during such vacancy, the continuing auditor, if any, may act alone.

(5) (i) A copy of the audited accounts and the report of the Regional Council, shall be sent to the Council not later than 14 days after the date of the annual general meeting.

(ii) The audited accounts of the Regional Council and its branches, if any, shall be incorporated in the accounts of the Council for the year.

139. Employees of the regional council

The Regional Council may appoint such officers and other employees for its office as may be determined by and in accordance with the directions issued by the Council.

140. Property, assets and funds

All the property, assets and funds of a Regional Council shall vest in the Council, but the Regional Council shall administer them subject to the control, supervision and direction of the Council and/or its Executive Committee.

141. Meeting of regional council

(1) A Regional Council may meet as often as necessary for the conduct of its business at such time and place in its regi

Chairman may determine so however that not more than six months shall elapse between two meetings of the Regional Council:

Provided that one meeting shall be held in the latter half of the month of [1][February] every year.

(2) The business of the Regional Council shall ordinarily be transacted at a meeting of the Regional Council:

Provided that the Chairman, or in his absence, the Vice-Chairman, may in an appropriate case, circulate the papers among the members of the Regional Council for deciding any question:

Provided further that if not less than one-fourth of the members of the Regional Council for the time being in office require that the question be decided at a meeting of the Regional Council, the Chairman or in his absence the Vice-Chairman, shall withdraw the papers from circulation and place it for decision at a meeting of the Regional Council.

(3) Where the papers relating to any question are circulated among the members, a period of not less than 15 days commencing from the date of the circulation of the papers shall elapse before any decision is taken on the question:

Provided that a decision may be taken before the expiry of such period if the opinion of members constituting not less than three-fourths of the members of the Regional Council for the time being in office, is received earlier.

(4) The decision taken by circulation of papers shall be noted by the Regional Council at its next meeting for the purpose of record.

142. Notice of meeting

(1) The Secretary of the Regional Council shall issue by post or otherwise notice in writing at least 14 days before the date of the meeting to every member of the Regional Council:

Provided that if any two of the following namely, the Chairman, the Vice-Chairman and the Secretary of the Regional Council, consider it necessary, a meeting of the Regional Council may be convened at a

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[1] Substituted, for the word ―September‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

shorter notice not being less than seven days, or with the approval of the members of the Regional Council at a still shorter notice.

(2) The notice shall contain the time, date and place of meeting and, as far as possible, the business to be transacted thereat.

(3) Subject to the provisions of this regulation, the Chairman or any three members of the Regional Council may ask the Secretary to call a meeting on a specified date and time.

143. Quorum

No business shall be transacted at a uncil

unless there is a quorum of three members. If this quorum is not present, the meeting shall stand adjourned sine die.

144. Chairman of meeting

The Chairman, or in his absence the Vice-Chairman, shall preside at a meeting of the Regional Council:

Provided that in their absence, the members present at the meeting may elect one among themselves to preside at the meeting.

145. Decision by majority

(1) All the question before a Regional Council shall be decided by a majority of votes.

(2) If the votes on a question are equal, the Chairman of the meeting shall have a casting vote.

146. Annual general meeting

A general meeting of the members of the region shall be called not later than the 15th day of September every year and it shall be called the annual general meeting:

Provided that if, for any reason, the annual general meeting does not take place within the date specified above, the President may appoint such other date for the meeting as he may deem fit.

A Regional Council may call such further meetings of the members of the region as often as it may deem necessary and such meetings shall be called extraordinary general meetings.

148. Notice of meeting

At least 14 days' notice of every meeting specifying the day, place and hour of meeting and in the case of special business, the general nature of the business shall be given. In case of the annual general meeting, the report of the Regional Council, together with Auditors' Report and a copy of the audited Balance Sheet and Income and Expenditure Account for the previous year, shall accompany the notice.

1[(1) The Regional Council shall, on a requisition made in writing by at least ten per cent. of the total number of members of the region or seven hundred fifty members in the region, whichever is less, convene an extraordinary General Meeting**.]**

(2) Any such requisition shall specify the object for which the meeting is requisitioned, shall be signed by the members making the same and shall be delivered at the office of the Regional Council.

(3) On a valid requisition, the Regional Council shall convene an extraordinary General Meeting within six weeks of the receipt of the requisition.

(4) If the Regional Council fails to convene the extraordinary General Meeting as provided by sub-regulation (3), the requisitionists may convene a meeting within three months from the date of the requisition.

150. Resolutions

(1) A member of the region shall be entitled to move any resolution for the consideration of the meeting of the members:

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[1] Substituted for the following, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

"(i) The Regional Council shall, on a requisition made in writing by at least 5 per cent of the total number of members in the region or one hundred members in the region, whichever is less, convene an extraordinary General Meeting.|

Provided that a draft of the resolution is received by the Secretary to the Regional Council at least 28 days before the date of the meeting:

Provided further that the Chairman of the meeting may admit a resolution in respect of which, a shorter notice is received not being less than 7 days.

(2) Any proposal received after the prescribed time and not admitted by the Chairman of the meeting, shall be treated as a proposal for the next following meeting of the members.

151. Business before the annual general meeting

The business before the annual general meeting shall be to receive the report and accounts of the Regional Council and to transact such other business as may be brought before the meeting with the permission of the Chairman of the meeting.

152. Chairman of meeting

The Chairman, or in his absence the Vice-Chairman of the Regional Council, shall preside at a general meeting:

Provided that in their absence, the members present at the meeting may elect one among themselves to preside at the meeting.

153. Quorum

(1) No business shall be transacted at a general meeting unless there is a quorum at the commencement of the meeting.

(2) Twenty members shall form a quorum.

154. Absence of quorum

If within half an hour from the time appointed for the meeting a quorum is not present, the meeting, if convened upon a requisition as aforesaid, shall stand dissolved, but in any other case shall stand adjourned to the same day in the next week at the same time and place and at such adjourned meeting the members present, whatever their number, shall have power to transact all the business which could properly have been transacted by the original meeting had the necessary quorum been present thereat.

155. Decision by majority

(1) All the question before a general meeting shall be decided by a majority of votes.

(2) If the votes on a question are equal, the Chairman of the meeting shall have a casting vote.

156. Members not entitled to vote

No person shall be entitled to vote at a general meeting unless his name is on the regional register and he has paid his annual membership fee.

157. Term of regional council

[1][(1) The term of a Regional Council shall be co-terminus with the term of the Council:

PROVIDED that the Council may, if in its opinion circumstances so warrant, extend or shorten the term of a Regional Council by a notification in this behalf.]

(2) On the expiry of the term of a Regional Council, a new Regional Council shall be constituted in the manner provided hereinbefore.

158. Dissolution of Regional Council

Notwithstanding anything contained hereinbefore, a Regional Council shall stand dissolved if:

(i) a majority of three-fourths of the members on the regional register pass a resolution for dissolution at a general meeting of the members; or

(ii) after giving an opportunity to it of being heard, the Council decides to dissolve the Regional Council.

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[1] Substituted, for the following, by Notification No.1-CA(7)/12/91 published in the Gazette of India dated 23rd February, 1991:-

"(1) The term of a Regional Council shall be three years from the date, which shall be specified by the Council:

Provided that the Council may, if in its opinion circumstances so warrant, extend or shorten the term of a Regional Council by a notification in this behalf."

159. Branches of regional council

(1) The Council may, by notification in the Gazette of India, set up a branch of a Regional Council in a city other than the headquarters of the Regional Council provided that not less than [1][150 members] have their addresses registered in the city or within a distance of [2][50 kilometres] from the city limits.

[3][(1A) The Council may also, by notification in the Gazette of India, set up a branch of a Regional Council at such place in a district in which neither the Headquarters of the Regional Council nor a branch of the Regional Council is located, provided there are minimum 100 members having their addresses registered in that district].

(2) The Council may also, by notification in the Gazette of India, set up a branch of a Regional Council in a State or Union Territory in which neither the headquarters of the Regional Council nor a branch of the Regional Council is located provided that there are not less than 50 members having their addresses registered in that State or UnionTerritory, as h

may be set up in any city of such State or UnionTerritory as the Council may consider proper.

(3) A branch shall function subject to the control, supervision and direction of the Council through the Regional Council and shall carry out such directions as may from time to time be issued by the Council.

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[1] Substituted for the figures and words "100 members'' by Notification No. 1-CA(7)/145/2012
[2] published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.
[3] Earlier, substituted for the figures and words "50 members" respectively by Notification No.1-CA(7)/10/90 published in the Gazette of lndia dated 19th January, 1991.
Substituted for the figures and words "16 kilometres" by Notification No.1-CA(7)/10/90 published in the Gazette of lndia dated 19th January, 1991.
Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

CHAPTER VIII

MEETINGS AND PROCEEDINGS OF THE COUNCIL

160. Meetings of council

(1) The Council shall meet at least once in every six months at such time and place as the President may determine.

(2) Within fourteen days of the dissolution of a Council, as provided in sub-section (1) of Section 14, a meeting of the new Council shall be held.

161. Special meeting of council

(1) A special meeting of the Council may at any time be called at the request in writing addressed to the Secretary, by at least one-fourth of the members of the Council for the time being.

(2) The request shall set out a statement of the business for the consideration of which the special meeting is to be called, shall be signed by the requisitionists and shall be deposited at the office of the Secretary.

(3) The President, or in his absence, the Vice-President may at any time direct by an order in writing that a Special Meeting of the Council be called.

[1][161A. Meetings of Council through teleconferences or video conferences

A meeting of the Council, through teleconferencing or video conferencing may, at any time, be called subject to such conditions as may be determined by the Council from time to time.**]**

162. Notice of council meeting

A notice of the time and place of a meeting shall be sent to the registered address of every member of the Council not less than twenty-one days before such meeting and such notice shall, as far as practicable, contain a statement of the business to be transacted at the meeting:

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[1] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

Provided that the Council shall have the right to consider any item brought before the meeting by, or with the permission of the Chair and of which no prior notice had been given to the members, provided at least two-thirds of the members of the Council are present at the meeting:

Provided further that no resolution in respect of an item which is brought before the meeting as aforesaid shall be considered to have been passed unless votes cast in its favour represent more than half of the total number, for the time being, of the members of the Council:

Provided further that in the case of Special Meeting, the notice of the meeting may be sent fourteen days before such meeting.

Explanation — The validity of any decision of the Council of any item considered by a validly convened meeting of the Council shall not be called in question merely because notice of the said item had not been given to the members who did not attend the said meeting.

163. Chairman of meeting

At a meeting of the Council, the President, or in his absence the Vice-President, shall preside, or in the absence of both, a member elected from among the members who are present, shall preside.

164. Quorum at meeting

(1) One-third of the total number of members shall constitute a quorum.

(2) If, at the time appointed for a meeting, there is no quorum and if on the expiration of half an hour from the time appointed for the meeting, there is no quorum, the meeting shall stand adjourned to such time, date and place as the Chairman of the meeting may appoint.

(3) No quorum shall be required for the meeting adjourned under sub-regulation (2).

165. Procedure for transaction of business

(1) The business of the Council shall ordinarily be transacted at a meeting of the Council:

Provided that the President, or in his absence the Vice-President, may, in an appropriate case, circulate the papers among the members of the Council for deciding any question:

Provided further that if one-fourth of the members of the Council for the time being in office require that any question be decided at a meeting, the President, or in his absence the Vice-President, shall withdraw the papers from circulation and have the question determined at a meeting of the Council.

(2) Where the papers relating to any question are circulated among the members, a period of not less than 15 days, commencing from the date of the circulation of the papers, shall elapse before any decision is taken on the question:

Provided that a decision may be taken before the expiry of such period if the opinion of not less than three-fourths of the members of the Council for the time being in office is received earlier.

(3) The decision shall be in accordance with the opinion in writing of the majority of the members.

(4) A decision taken by the circulation of the papers shall be communicated to all the members of the Council and shall be noted at the next meeting of the Council.

166. Passing of resolution at a meeting

At a meeting of the Council, a resolution shall be passed by a majority of the members present unless otherwise require by the Act or these Regulations, and in the case of equality of votes, the Chairman of the meeting shall have a casting vote.

167. Adjournment of a meeting

(1) Subject to the provisions of these Regulations, the Chairman of meeting of the Council may, with the consent of the members present adjourn the meeting from time to time and from place to place but no business, other than the business left unfinished at a meeting, shall be transacted at the adjourned meeting.

(2) No notice may be given of an adjourned meeting unless it is directed by the resolution for adjournment.

168. Record of minutes

(1) The minutes of a meeting of the Council shall be recorded by the Secretary.

(2) The minutes, after having been approved by the members and signed by the Chairman of the next meeting, shall be sufficient evidence of the proceedings of the Council.

CHAPTER IX

STANDING AND OTHER COMMITTEES

169. Time and place of meeting

(1) The President may, at any time, and shall on the requisition of any two members of a Standing Committee, call a meeting of the Committee.

(2) The meeting of a Standing Committee shall be held at such place and at such time as the President may direct.

(3) A notice of not less than seven days of every such meeting shall ordinarily be given to every member of the Committee.

[1][169A. Meetings of Standing Committee through teleconferences or video conferences

A meeting of the Standing Committee, through teleconferencing or video conferencing may, at any time, be called subject to such conditions as may be determined by such Committee from

170. Quorum

(1) No business shall be transacted at a meeting of a Standing Committee unless there are present at least three members, including the President or in his absence, the Vice-President.

(2) If there is no quorum within half an hour of the time fixed for the meeting, the meeting shall stand adjourned to a date, time and place fixed by the President or in his absence the Vice-President.

171. Procedure for transaction of business

(1) The business of a Standing Committee shall ordinarily be transacted at a meeting of the Committee:

Provided that the President, or in his absence the Vice-President, may in an appropriate case circulate the papers relating to it among the members of the committee for decision:

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[1] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

Provided further that if three members of the committee require that any question be decided at a meeting, the President, or in his absence the Vice-President, shall withdraw the papers from circulation and have the question determined at a meeting of the committee.

(2) Where the papers relating to any question are circulated among the members, a period of not less than fifteen days, commencing from the date of the circulation of the papers, shall elapse before any decision is taken on the question:

Provided that a decision may be taken before the expiry of such period if the opinion of not less than three-fourths of the members of the committee for the time being in office is received earlier.

(3) A decision taken by the circulation of the papers shall be communicated to all the members and shall be noted at the next meeting of the committee.

172. Casting vote

All the question before Standing Committee shall be decided by a majority of votes and in the case of equality of votes, the President, or in his absence the Vice-President, shall have a casting vote.

173. Secretary of Standing Committees

The Secretary shall be the Secretary for every Standing Committee.

174. Record of minutes

(1) The Secretary shall maintain record of the business transacted at every meeting of a Standing Committee.

(2) The minutes of such meetings, after having been approved by the members and signed by the Chairman of the next meeting, shall be sufficient evidence of the proceedings of the meeting.

[1][174A. Committees of the Council

The Standing Committees constituted by the Council under section 17 shall at all times function under the control, direction and supervision of the Council.**]**

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[1] Inserted by Notification No.1-CA(7)/116/2008 dated 25th September, 2008.

[1][175. Executive Committee

(1) The Executive Committee shall perform the following functions, namely:—

(a) enrolment of members with or without certificate of practice, admission of fellows, removal and restoration of names of members, cancellation of certificate of practice, prosecution of members on the findings of the Council, granting exemption to chartered accountants in practice or firms of such chartered accountants from the operation of sub-section (1) of section 27 and publication of the list of members;

(b) grant of permission to a chartered accountant in practice to engage in any business or occupation other than the profession of accountancy in accordance with,

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[1] Substituted, for the following by Notification No.1-CA(7)/116/2008 dated 25th September, 2008:

—[175. Executive Committee
(1) The Executive Committee shall perform the following functions, namely:—
(a) maintenance of office of the Council and for this purpose the Executive Committee may employ, suspend, discharge or reemploy the necessary staff on such terms and conditions as it may deem fit;
(b) maintenance of true and correct accounts of all the receipts and payments on behalf of the Council and the matters in respect of which such receipts and payments take place and of all the property, securities, debts, funds and liabilities of the Institute;
(c) maintenance of the Register of articled clerks and Register of audit clerks and all other statutory registers which are prescribed by the Act or these Regulations;
(d) custody of the property, assets and funds of the Institute;
(e) investment of the funds of the Institute in securities approved by the Council and to vary such investments from time to time;
(f) disbursements from the funds of the Institute for expenditure, both revenue and capital, within the estimates previously sanctioned by the Council:
PROVIDED that in an emergent case, expenditure in excess of the estimates previously sanctioned by the Council may be incurred by the committee but such excess expenditure shall be brought to the notice of the Council at its next meeting;
(g) enrolment of associates, admission of fellows, removal and restoration of names of members, issue and cancellation of certificate of practice, issue of certificate of membership, prosecution of members on the findings of the Council, granting exemption to chartered accountants in practice or firms of such chartered accountants from the operation of sub-section (1) of Section 27 and publication of the list of members;
(h) grant of permission to a chartered accountant in practice to engage in any business or occupation other than the profession of accountancy in accordance with, and subject to, the restrictions specified in this behalf by the Council; and
(i) condone the delay in supplying requisite information under Regulation 190.
(2) Except as otherwise provided by these Regulations, the Executive Committee shall exercise all the functions and powers of the Council in relation to articled clerks and audit clerks, except those contained in Regulations 44, 67 and 80.
(3) The Executive Committee may delegate any of its functions to the President or the Vice-President or its sub-committee.
(4) The Council shall have the power to review any decision taken by the Executive Committee or its sub-committee, or by the President or the Vice-President in the performance of the functions delegated to it or him.]‖

and subject to, the restrictions specified in this behalf by the Council;

(c) condone the delay in supplying requisite information under regulation 190;

(d) maintenance of the Register of articled assistants and Register of audit assistants and all other statutory registers which are prescribed by the Act or these regulations;

(e) custody of the property, assets and funds of the Institute;

(f) maintenance of office of the Council and for this purpose the Executive Committee may employ, suspend, discharge or re-employ the necessary staff on such terms and conditions as it may deem fit;

(g) according approval, on recommendation of Finance Committee, to the likely expenditure upto twenty percent in excess of the estimates previously sanctioned by the Council in the respective heads of the annual budget:

Provided that where the Executive Committee does not agree with the recommendation of the Finance Committee, the matter shall be decided by the Council.

(2) Except as otherwise provided by these regulations, the Executive Committee shall exercise all the functions and powers of the Council in relation to articled assistants and audit assistants, except those contained in regulations 44, 67 and 80.

(3) The Council shall have the power to review any decision taken by the Executive Committee in the performance of the functions assigned to it.**]**

176. Examination Committee

(1) The Examination Committee shall perform all the functions of the Council relating to the examinations, such as holding of examinations, admissions thereto, cancellation of an examination, appointment and selection of examiners, prescription of books for the guidance of candidates, declaration of results, payment of remuneration to examiners and/or assistant examiners, superintendents of the examination and others.

(2) The Examination Committee may delegate any of its functions to the President or the Vice-President or its sub-committee.

(3) The Council shall have the power to review any decision taken by the Examination Committee or its sub-committee or the President or the Vice-President in the performance of the functions delegated to it or him.

[1]**[176A. Finance Committee**

(1) The Finance Committee shall control, implement and supervise the activities related with and incidental to the following areas, namely:-

(a) maintenance of true and correct accounts of all the receipts and payments on behalf of the Council and the matters in respect of which such receipts and payments take place and of all the property, securities, debts, funds and liabilities of the Institute;

(b) formulation of annual budget of the Institute and presenting it to the Council for approval, after obtaining the recommendation of the Executive Committee;

(c) control of funds of the Institute;

(d) investment of the funds of the Institute in securities and to vary such investments from time to time subject to the guidelines approved by the Council;

(e) disbursements from the funds of the Institute for expenditure, both revenue and capital, based on the estimates previously sanctioned by the Council:

Provided that expenditure in excess of the estimates previously sanctioned by the Council may be incurred with the recommendation of the Executive Committee, wherever considered expedient, but such excess expenditure shall be brought to the notice of the Council at its next meeting;

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[1] Inserted by Notification No.1-CA(7)/116/2008 dated 25th September, 2008.

(f) making recommendation to the Executive Committee for sanction of likely expenditure up to twenty percent in excess of the estimates previously sanctioned by the Council for the respective heads of the annual budget.

(2) The Council shall have the power to review any decision taken by the Finance Committee in the performance of the functions assigned to it.**]**

177. Committees other than Standing Committees

(1) Committees other than Standing Committees appointed by the Council under sub-section (2) of Section 17, shall consist of a Chairman, a Vice-Chairman and such other members of the Council, as may be elected on it by the Council and any other members who may be co-opted, with the sanction of the Council.

(2) The committees shall discharge such functions as may be directed by the Council from time to time.

(3) The provisions contained in Regulations 169,[1]**[**169A**],** 171, 172 and 174 relating to the time and place of meetings, procedure for transaction of business, casting vote, minutes, etc. shall apply 'mutatis mutandis' to such committees except the reference to President and Vice-President in the regulations referred to above, shall be construed as reference to Chairman and Vice-Chairman respectively of a committee and the Secretary shall be the

Secretary for only such of the committees as may be directed by the Council and in sub-regulation (1) of Regulation 169 reference to two members for the purpose of requisitioning a meeting of the Standing Committee shall be construed as reference to one-fourth of the number of members of the committee for the time being in office.

(4) No business shall be transacted at a meeting of a committee unless there are present at least one-third members of the committee concerned but not less than three members. If this quorum is not present within half an hour of the time fixed for the meeting, the meeting shall stand adjourned 'sine die'.

(5) The Chairman, or in his absence the Vice-Chairman, shall preside at the meeting. In the absence of both, the members present may elect one among themselves to preside at the meeting.

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[1] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

178. Sub-Committees of Standing and other Committees

(1) The Council or any Standing Committee or other committee may appoint a sub-committee consisting of its members and such other members, as it may consider expedient.

(2) Every sub-committee shall have a Chairman who shall also be convener of the sub-committee.

(3) A sub-committee shall discharge such functions as may be directed by the Council or the committee concerned.

(4) The Chairman of a sub-committee may at any time and shall, on a requisition of not less than one-third of the members of the sub-committee, call a meeting of the sub-committee.

(5) The meeting shall be held at such place, time and date as the Chairman may decide.

(6) A notice of not less than seven days of every such meeting shall ordinarily be given to every member of the sub-committee.

(7) One half or three of the members of the sub-committee, whichever is greater, shall form a quorum. In the event of there being no quorum within half an hour of the time fixed for the meeting, the meeting shall stand adjourned to a date, time and place specified by the Chairman of the meeting.

(8) In the event of the Chairman of a sub-committee failing to call a meeting of the sub-committee inspite of a requisition under sub-regulation (4) within 7 days of the receipt of the requisition, the members who had sent the requisition may themselves convene the meeting, elect their own Chairman and transact business for which requisition had been sent.

(9) The Chairman of any meeting of a sub-committee shall maintain a record of all the business transacted by the sub-committee.

(10) All questions before a sub-committee shall be decided by a majority of votes. In the event of equality of votes, the Chairman of the meeting shall have a casting vote.

CHAPTER X
MISCELLANEOUS

179. Headquarters of the Council

The headquarters of the Council shall be located at such place as may be notified by the Central Government in this behalf*.

180. Custody of common seal

The common seal shall be kept in the custody of the Secretary.

181. Affixing common seal

All instruments on which the common seal is required to be affixed by or under any law shall be so affixed and countersigned by the Secretary.

182. Method of payment of fees

All fees specified in these Regulations shall be paid to the Secretary in such manner as the Council may direct.**

183. Supply of forms

Where under these Regulations, any

form is required to be obtained from the Secretary, the same shall be supplied on request by the Secretary or any other officer of the Institute that he may appoint for the purpose, upon payment of such fee, if any, as may be fixed by the Council from time to time.

184. Issue of duplicate certificates

[1][(1) Where a holder of a certificate granted by the Council has lost it, the Council may, on an application made in this behalf, duly supported by

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* Please see Appendix No. (7)

**Please see Appendix No. (8)

[1] Substituted for the following, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:

"(1) Where a holder of a certificate granted by the Council has lost it, the Council may, on an application made in this behalf, duly supported by an affidavit of the applicant to the effect that he was in possession of such a certificate and had lost it, issue a duplicate, on receipt of such fee not exceeding fifty rupees as may be determined by the Council and different fees may be fixed for different forms of certificates".

an affidavit of the applicant to the effect that he was in possession of such a certificate and had lost it, issue a duplicate, -

(a) in case of a certificate of membership or a certificate of practice as an associate or fellow on payment of a fee of five hundred rupees; and

(b) in case of any other certificate issued under these regulations, on payment of a fee of two hundred rupees.]

(2) Where any certificate granted by the Council is damaged, the Council may, on an application made in this behalf, issue a duplicate on receipt of the fee prescribed above and on return of the damaged certificate.

185. Publication of list of members

While publishing the list of members under sub-section (3) of Section 19, the Council may distinguish, in such manner as it may think fit, between the associates and fellows in practice and between the associates and fellows not in practice.

186. Members to supply information

(1) For the purpose of the publication of the list of members, the Council may require members to supply such information as it considers relevant.

(2) The Council may also require members to supply such additional information as may be required for statistical purposes.

187. Professional address

(1) Every member in practice shall have a professional address in India in his own charge or in charge of another member.

(2) In the case of a member who is an employee of a chartered accountant or a firm of such chartered accou

certificate of practice, the professional address of the employer shall be deemed to be his professional address.

(3) Except in the case of a person enrolled under the proviso to Section 4(1)(v), a member not in practice may specify a place which

shall be deemed to be his professional address for the purpose of Section 21 and these Regulations.

(4) The postal address or the professional address shall be intimated to the Council at the time of making the application for membership and any change in the professional address or the postal address shall be communicated to the Council within 30 days of the change.

(5) The Council may remove the name of a member from the Register who has contravened the provisions of this regulation after giving him an opportunity of being heard.

188. Proof of service of notice

All notices required by the Act or these Regulations to be given to members shall be forwarded by post to such professional address (and if there is no professional address, residential address) as may have been last registered with the Council, and for proving that such notice has been given, it shall be sufficient to prove that such notice was properly addressed and posted.

189. Council to be informed when a branch office is opened or closed

A chartered accountant in practice or a firm of such chartered accountants shall inform the Council within one month of the opening or closing of a branch office.

190. Register of offices and firms

(1) A chartered accountant in practice or a firm of such chartered accountants shall, before commencement of practice in a trade name or firm name, apply to the Council in the form* approved by the Council for approval to use a trade or a firm name:

Provided that a chartered accountant in practice who wishes to practise in his own name need not apply for approval as aforesaid.

(2) (i) A trade/firm name shall be restricted to the name/s of the proprietor/ partners or a name which is already in use.

* Form '117' of Appendix No. (1)

(ii) A trade/firm name may include the name/s of the member/s as it/ they may appear in the Register of Members in the following manner:—

(a) the full Surname of the member/s; or
(b) the full first name of the member/s; or
(c) the combination of the first name, middle name, the initials and/ or the Surname of the member/s, or any expansion thereof; or
(d) the initials of the first name and the full Surname of the member/s; or
(e) the initials of his full name; or
(f) the full name including the Surname of the member/s; or
(g) such distinguishing part of the name/s as is indicative of the manner in which he/they is/are commonly known; or
(h) the combination of names and/or surnames of one or more partners of the firm; or
(i) permitting the use as a firm/trade name a part of the name of the proprietor or one or more partners.
(j) A trade/firm name shall not be allowed where a member seeks to use a part of his surname. The only suffixes to be allowed in a trade/firm name shall be "&Co." and "& Associates" or their equivalents. Suffixes like "& Partners", "& Fellows", "& others" etc. shall not be allowed. A
(k) trade/firm name which bears the name of a god/goddess/deity and which has no relationship with the name of member/s as above, shall not be allowed.
(l) Descriptive trade/firm names shall not be allowed.
(m) Trade/firm names which smack of publicity shall not be allowed.
(n)

Explanation I — The name or surname of the member should normally conform to the name or surname as they appear in the Register of Members. If the member is also known by any other name or Surname, this may be allowed to be used on production of an affidavit or other evidence to the satisfaction of the Secretary.

Explanation II — After various permutations and combinations under the above clause (ii) have been exhausted and the member is not able to get approval of firm/trade name in accordance with the same he may be permitted to adopt or coin a firm/trade name out of the names of his/her family members, provided that such name was not already registered by some other members. The term "family" for this purpose means husband, wife, father, mother, son and daughter.

(3) The Council may, at its discretion, refuse to approve a particular trade or firm name (i) if the same or similar or nea d by

a chartered accountant in practice or a firm of such chartered accountants and has been entered in the register of offices and firms; or (ii) if that name, in the opinion of the Council, is undesirable.

(4) The chartered accountant in practice or a firm of such chartered accountants shall within one month of the approval of the trade or firm name, or commencement of practice as the case may be, supply to the Council in the appropriate Form* particulars regarding his office or the firm as the case may be.

[1][(5) With effect from such date as the Council may decide the particulars regarding offices or firms shall also be furnished by a Chartered Accountant in practice or a firm of such Chartered Accountants whose particulars are already entered in the Register of Firms in the appropriate Form* as revised by the said Amendment/Regulations.]

(6) The Council shall maintain a register of offices and firms and shall register therein the particulars referred to in [2][sub-regulation (4)]:

Provided that the Council may refuse to register a trade or firm name which has not been approved under sub-regulation (2).

(7) Every time there is a change in the particulars referred to in [2][sub-regulation (4)], the member or the firm, as the case may be, shall within one month communicate it to the Council.

(8) Where the same trade or firm name has been registered in the past in the register of offices and firms in the case of two or more members or firms, the Council may direct the member or the firm, as the case may be, other than one whose name was registered first in the register of offices and firms, to alter the name in such manner as the

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* Form "18" of Schedule 'A'.

[1] Substituted for "sub-regulation (3)" by Notification No.1-CA(7)/13/90 published in the Gazette of India dated 2nd February, 1991.

[2]

Council may consider proper and inform the Council of such alteration within six months of the issue of the direction.

(9) (i) No member shall practise under a trade or firm name which has not been approved under sub-regulation (2).

(ii) No member shall practise under a trade or firm name in respect of which a direction has been issued under [1][sub-regulation (8)] after the expiry of six months from the date of issue of the direction.

(10) Nothing contained in this regulation shall apply to firms of chartered accountants in practice (i) with identical names, if at least one of the partners of the firm is common; or (ii) with similar or nearly similar names if they are based on the names of any one or more partners of

(11) The Executive Committee may, in its discretion, condone the delay in filing the particulars under sub-regulation (4) or [2][sub-regulation (7)] in appropriate cases.

190A. Chartered Accountant in practice not to engage in any other business or occupation

A chartered accountant in practice shall not engage in any business or occupation other than the profession of accountancy, except with the permission granted in accordance with a resolution of the Council.*

191. Part time employments a Chartered Accountant in practice may accept

Notwithstanding anything contained in Regulation 190A but subject to the control of the Council, a chartered accountant in practice may act as a liquidator, trustee, executor, administrator, arbitrator, receiver, adviser or representative for costing, financial or taxation matter, or may take up an appointment that may be made by the Central Government or a State Government or a court of law or any other legal

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[1] Substituted for "sub-regulation (6)" by Notification No.1-CA(7)/13/90 published in the Gazette of
[2] India dated 2nd February, 1991.
* Substituted for "sub-regulation (6)" by Notification No.1-CA(7)/13/90 published in the Gazette of India dated 2nd February, 1991.
Please see Appendix No. (9).

authority or may act as a Secretary in his professional capacity, provided his employment is not on a salary-cum-full-time basis.

192. Restriction on fees

No chartered accountant in practice shall charge or offer to charge, accept or offer to accept, in respect of any professional work, fees which are based on a percentage of profits, or which are contingent upon the findings, or results of such work:

Provided that:—

(a) in the case of a receiver or a liquidator, the fees may be based on a percentage of the realisation or disbursement of the assets;

(b) in the case of an auditor of a co-operative society, the fees may be

(c) based on a percentage of the paid-up capital or the working capital or the gross or net income or profits; [1][] in the case of a valuer for the purposes of direct taxes and duties, the fees may be based on a percentage of the value of the property valued.

[2][(d) in the case of certain management consultancy services as may be decided by the resolution of the Council from time to time, the fees may be based on percentage basis which may be contingent upon the findings, or results of such

work;

(e) in the case of certain fund raising services, the fees may be based on a percentage of the fund raised;

(f) in the case of debt recovery services, the fees may be based on a percentage of the debt recovered;

(g) in the case of services related to cost optimisation, the fees may be based on a percentage of the benefit derived; and

(h) any other service or audit as may be decided by the Council.**]**

193. Particulars of nationality

(1) A member shall submit to the Council particulars regarding his nationality.

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[1] The word―andl was omitted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

[2] Inserted by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012

(2) Every change in such particulars shall be intimated to the Council as early as possible but in any case not later than twenty-eight days from the date of such change.

[1]**[194. Maintenance of accounts**

(1) It shall be the duty of the Secretary to cause to maintain proper books of accounts with respect to−

(a) all sums of money received and expended by the Institute and the matters in respect of which the receipt and expenditure takes place;

(b) all sales and purchases of goods;

(c) all the assets and liabilities of the Institute.

(2) The annual accounts of the Council shall be prepared for every year. Such annual accounts shall comprise of the Balance Sheet of the Institute, Income and Expenditure Account of the Institute comprising the surplus or deficit of the Institute for that year, and Cash Flow Statement for that year.**]**

195. Nomination of auditors

(1) The auditors shall be nominated by two members of the Council and such nomination shall be signed by them and shall be deposited at the office of the Council at least three days before the annual meeting.

(2) The auditors shall retire at the next annual meeting of the Council but shall be eligible for re-election.

(3) The auditors who are in office shall be deemed to have been nominated till the next meeting is held to consider the appointment of auditors unless they have intimated to the Secretary that they do not desire to be re-nominated.

(4) The Council shall determine remuneration to be paid to the auditors.

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[1] Substituted, for the following, by Notification No.1-CA(7)/116/2008 published in the Gazette of India dated 25th September, 2008:

"194. Maintenance of accounts

It shall be the duty of the Secretary to maintain or cause to be maintained proper accounts of the receipts and disbursements and assets and liabilities of the Council."

196. Powers and duties of the auditors

(1) The auditors of the Institute shall have a right of access at all times to the books and accounts and vouchers of the Institute and shall be entitled to require from the Secretary such information and explanation as the auditors may think necessary for the performance of their duties as auditors

(2) The auditors shall make a report to the Council on the accounts examined by them, and on every balance sheet and income and expenditure account or every other document annexed thereto, and the report shall state whether, in their opinion and to the best of their information and according to the explanations given to them, the said accounts give a true and fair view:—

(i) in the case of the balance sheet of the state of the Institute's affairs as at the end of the year;

(ii) in the case of the income and expenditure account, of the surplus or deficit for the year.

(3) The auditors' report shall also state:—

(a) whether they have obtained all the information and explanations which to the best of their knowledge and belief were necessary for the purpose of their audit;

(b) whether, in their opinion, proper books of account have been kept by the Institute so far as appears from their examination of those books and proper returns adequate for the purpose of their audit have been received from the Regional Councils, the Students' Associations and their respective branches;

(c) whether the Institute's balance sheet and income and expenditure account dealt with by the report are in agreement with the books of account and returns.

(4) Where any of the matters referred to in clauses (i) and (ii) of sub-regulation (2) or in clauses (a), (b) and (c) of sub-regulation (3) is answered in the negative or with qualification, the auditor's report shall state the reason for the answer.

[1][197. Comparison of actual income and expenditure with budget estimates

(1) The Council shall approve the budget prior to the commencement of each financial year indicating expenditure proposed to be incurred and

anticipated revenues for the forthcoming year. Such a budget apart from the other things shall separately distinguish capital items and the revenue items.

(2) The budget for the capital items shall provide proposed expenditure apart from the other items on land, building, capital equipments, books and library.

(3) The budget for revenue items should provide anticipated income and proposed expenditure for the forthcoming year in relation to, apart from the other items, in respect of distance education, examination, services to members and salary and establishment.

(4) The budget so approved may be revised during the year to incorporate the expected changes.

(5) The auditors of the Council shall also compare the actual income and expenditure with the budget estimates approved by the Council and submit a report to the Council on the material departures.**]**

198. Provisions of Regulations 196 and 197 apply to Regional Councils etc.

The provisions of Regulations 196 and 197 shall 'mutatis mutandis' apply to the accounts and budget estimates of the Regional Councils, the Students' Associations and their respective branches.

199. Casual vacancy in the office of auditors

If any vacancy occurs in the office of an auditor or if a vacancy is not filled at an annual meeting, it may be filled by the Executive Committee, and the person appointed as auditor shall hold office until the next annual meeting, but he shall be eligible for election:

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[1] Substituted, for the following, by Notification No.1-CA(7)/116/2008 published in the Gazette of India dated 25th September, 2008:

"197. Comparison of actuals with budget estimates

The auditors shall also compare the actuals of income and expenditure account with the budget estimates approved by the Council and submit a report to the Council on material departures."

Provided that during such vacancy the continuing auditor may act alone.

200. Audit of accounts

(1) The Council shall deliver to the auditors the accounts of the preceding year and the auditors shall examine such accounts and report thereon.

(2) The auditors shall be entitled to ask for any information or explanation regarding the accounts from the Secretary and such information or explanation shall, as far as it is available at the time, be supplied to them.

201. Functions to be performed by the President on the dissolution of the Council

On the expiration of the duration of the Council, the President of the Council at the time of such expiration shall discharge all the administrative duties of the Council under the Act and these Regulations and all the functions of the Executive and Examination Committees of the Council until such time as

a new President shall have been elected and shall have taken over charge of his duties:

Provided, however, that the President for the time being shall call a meeting of the next Council to be held within fourteen days from the date of the dissolution of the outgoing Council.

202. Powers and duties of the President and Vice-President

(1) The President shall exercise such powers and perform such duties as are specified by the Act and these Regulations and as may be delegated by the Council and/or the Standing Committees from time to time.

(2) The President may direct any business to be brought before the Council or Standing Committee for consideration.

(3) If the office of the President is vacant, or if the President for any reason is unable to exercise the powers or perform the duties of his office, the Vice-President shall act in his place and shall exercise the powers and perform the duties of the President.

203. Powers and duties of the Secretary

Subject to the general supervision of the President and/or the relevant Standing Committee, the Secretary shall exercise and perform, in addition to the powers and duties specified by the Act and/or these Regulations in this behalf, the following powers and duties, viz.

(1) being in charge of the office of the Institute as its executive head;

(2) enrolling associates, admitting fellows, removing from the membership owing to death or non-payment of any prescribed fees or at a member's request and restoring to membership and issuing notifications therefor;

(3) sanctioning and restoring of certificate of practice for associates and fellows;

(4) cancelling of certificates of practice of associates and fellows in accordance with the provisions of Regulation 10;

(5) granting of permission to members to be engaged in other occupations besides the practice of the profession of accountancy within the categories permitted by the Council;

(6) exempting any chartered accountant in practice or a firm of such chartered accountants from the operation of sub-section (1) of Section 27 for a period not exceeding six months, where the infringement is of a technical nature;

(7) maintaining registers, documents and forms as required by the Act and these Regulations;

(8) being in charge of all the property of the Institute;

(9) making necessary arrangements for receiving moneys due to the Council and also issuing receipts therefor;

(10) incurring revenue expenditure within the limits sanctioned by the Council or the committees and incurring capital expenditure for the purpose of

purchasing books for the library of the Institute within the limits sanctioned by the Council and/or the committees;

(11) causing proper accounts to be maintained and delivering of account books, information etc. to the auditors appointed by the Council for the purpose of audit of the accounts of the Institute;

(12) making all other payments as sanctioned by the Council, committees and/or the President;

(13) paying salary and allowances to the members of the staff, granting of leave etc. to them, and sanctioning their increments in accordance with the approved scales;

(14) exercising disciplinary control over the [1][officers and employees] except dismissal in respect of which the sanction of the [2][Executive Committee] shall be necessary;

(15) admitting candidates to the examinations held under these Regulations and making all necessary arrangements for the conduct of the examinations;

(16) refunding or transferring fees received under these Regulations for the examinations, enrolment, issue of certificate of practice and allied matters;

(17) registration and noting suspension/ cancellation/ termination of articles and/or audit service and permitting an articled assistant in cases covered by categories (a), (b) or (c) of sub-regulation (1) of Regulation 57 to be trained as an additional articled assistant by a member entitled to engage and train articled assistants notwithstanding anything contained in Regulation 43;

(18) permitting articled assistants and/or audit assistants to engage in other occupation as approved by the Council and/or the committees and granting reduction in the period of articles and/or audit service in accordance with these Regulations;

(19) condoning any break in the service of articled assistants and audit assistants up to a maximum period of six months in his discretion;

(20) signing and issuing all notifications on behalf of the Council;

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[1] Substituted for the word ―staff‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[2] Substituted for the word ―President‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

[1][(20A) signing all agreements, contracts, deeds, documents and undertaking, etc., on behalf of the Institute subject to the approval of the President.]

(21) [2][taking necessary steps in matters of any civil or criminal or other

proceeding on behalf of the Institute in courts or forums or judicial or quasi-judicial authorities and signing vakalatnamas**]** on behalf of the Council, appointing solicitors or advocates on behalf of the Council, and filing papers in Courts, etc. on behalf of the Council, subject to the approval of the President;

(22) calling such further information and particulars as he considers necessary in furtherance of the above duties; and

(23) performing such other duties and functions as are incidental and ancillary to and may be required for the performance of the above duties and exercising such other powers as may be delegated by the Council and/or Committees or the President from time to time.

3**[**(23A) authorising any officer of the Institute to exercise or discharge any powers or duties under items (7), (9), (10), (11), (12), (16), (17), (18) and (19), as may be considered necessary from time to time.]

204. Post-qualifying courses and examinations

The Council may impart or arrange to impart practical and/or theoretical training and hold examinations in such subjects as it may consider useful for members and may award certificate or diplomas 4**[**in connection with the post qualification courses in Management Accountancy, Corporate Management, Tax Management, Information

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1 Inserted by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of
2 India, Extraordinary dated 1st August 2012.
3 Substituted for the words ―signing vakalatnamas‖by Notification No. 1-CA(7)/145/2012 published
4 in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.
Inserted by Notification No. 1-CA(7)/145/2012 published in Part III, Section 4 of the Gazette of India, Extraordinary dated 1st August 2012.
Substituted for the following, by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:
―in connection therewith in accordance with the rules contained in A**[**Schedules `C‘, `D‘, `E‘, `F‘, `G‘ and `H‘.**]"**
AEarlier, substituted for the following, by Notification No. 1-CA(7)/64A/2003 published in Part III - Section 4 of the Gazette of India, Extraordinary dated 4th December, 2003.
―Schedules _C‘, _D‘, _E‘, _F‘ and _G‘‖
AThis was earlier substituted, for the following, by Notification No.1-CA(7)/64/2002 published in Part-III, Section 4 of the Gazette of India, Extraordinary dated 31st March, 2003.

―Schedules _C‘, _D‘, 'E' and _F‘‖

Systems Audit, Insurance and Risk Management, 1**[**International Trade Laws and World Trade Organisation,2**[**International Taxation and Management and Business Finance.**].]**

205. Powers to remove difficulties

(1) If any difficulty arises in giving effect to the provisions of these Regulations, the Council may, by general or special order, do anything not inconsistent with provisions of the Act which appears to it to be necessary or expedient; for the purpose of removing the difficulty.

(2) In particular and without prejudice to the generality of the foregoing power, any such order may provide for conti of

the Chartered Accountants Regulations, 1964, as were applicable to persons governed by the Auditor's Certificate Rules, 1932 or the Chartered Accountants Regulations, 1949, or such other provisions as conferred any right or privilege or as imposed any obligation or liability.

206. Repeal of the Chartered Accountants Regulations, 1964

(1) The Chartered Accountants Regulations, 1964 are hereby repealed.

(2) Notwithstanding the repeal of the Chartered Accountants Regulations, 1964 (hereinafter referred to as the repealed Regulations) and without prejudice to, the generality of the provisions contained in sub-regulation (3) of Regulation 2, it is hereby declared as follows:

Any appointment, notification, order, election, examination result of an examination, service as an articled assistant or audit assistant, made, issued, held, declared, rendered or any other thing done under the repealed Regulations shall, so far as it is not inconsistent with the provisions of these Regulations, be deemed to have been made, issued, held, declared, rendered or done under the provisions of these Regulations unless and until it is superseded by action taken in accordance with these Regulations.

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[1] Substituted for the words, ―and International Trade Laws and World Trade Organisation‖, by

[2] Notification No. 1-CA(7)/167/2014 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 23rd January, 2015.
Substituted for the following by Notification No.1-CA(7)/178/2016 published in Part III – Section 4 of the Gazette of India, Extraordinary dated 25th May, 2017:
[A][―and International Taxation‖]

[A]Earlier, inserted by Notification No. 1-CA(7)/167/2014 published in Part III, Section 4 of the Gazette of India, Extraordinary, dated 23rd January, 2015.

SCHEDULE 'A'
APPROPRIATE FORMS
Form"1"
(See Regulation 3)

Register of Members of the Institute of Chartered Accountants of India

1. Membership Number
2. R.A. Enrolment No.
3. Name in full
4. Date of Birth
5. Domicile
6. Residential address
7. Professional address
8. Date of entry in the Register
9. Qualifications
10. Whether holding a certificate of practice
11. Date of admission as Fellow
12. Whether practising independently, in partnership or employed in a firm of
13. Chartered Accountants in practice
14. Whether holding a salaried employment, if not in practice
15. Change of address, if any
    Remarks.

FORM "2"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA Form of Application for entry in the Register

To
The Secretary
The Institute of Chartered Accountants of India

Dear Sir,

I [1][beg to] apply that my name be entered in the Register. I hereby declare that I am not subject to any of the disabilities stated in Section 8 of theChartered Accountants Act, 1949. The required particulars are furnished below:—

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[1] Pending amendment, if a member does not want to use the words ―beg to‖, he can substitute these words by the word, ―hereby‖. Simply because of this reason, the Form will not be rejected.

1.Name in full (Block Letters)
2.Father's Name
3.*Date of Birth
4.Nationality
5.**Educational Qualification
6.The year and month with Roll Number(s) in which the applicant passed the various Groups of the Final Examination.
7. (a) The name of the Chartered Accountant(s) in practice or thefirm of
(b) Chartered Accountants in practice under whom the applicant served as an Articled Clerk/Audit Clerk. The period of
(c) service together with the dates of commencement &termination may be indicated.
Articles/Audit Registration No.
Details of such other practical training which has been recognised by the Council as equivalent to practical training under the Chartered Accountants Regulations.
8.Period of residence in India.
9.If not an Indian citizen, please state whether certificate of Indian Domicile has been obtained.
10.Residential address
11.(a) Professional address(es) if different from Col. 10
(b) Principal place of Business
(c) Other places of Business, if any
12.Whether the applicant is in charge of the place or places mentioned at 11? If not the name(s) and membership number(s) of the member(s) of the Institute who is/are in charge of that/those place(s) and his/their address(es).
13.If the applicant is a paid assistant to a Chartered Accountant in practice or in a firm of such Chartered Accountants, name of the Chartered Accountant in practice or the firm and from which date.

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* Applicants are requested to produce evidence of t

** Original diplomas, certificates and/or other documents or attested copies thereof, in support of the qualifications claimed must be sent with the application.

14.If the applicant holds a salaried employment other than that covered by 13 above, full particulars thereof.

15.Whether the applicant intends to practise as a Chartered Accountant under the Chartered Accountants Act, 1949.

16.Whether the applicant intends to continue the engagement at 13 or 14 above in addition to practice.

17.Whether the applicant is engaged in any other business or occupation not covered by 13 or 14 above. If so, full particulars thereof.

18.Whether the applicant was at any time debarred from practising as an accountant and if so, the reason and period of suspension.

19.If the applicant wishes to practise in a 'trade or firm name' particulars of the trade or firm name, as the case may be, with alternatives in the order of preference.

20.If the applicant had taken any loan scholarship from the Institute, the total amount of loan scholarship received, the amount paid ofand the balance outstanding.

2. I hereby undertake that if my name is entered in the Register, I shall be bound by the provisions of the Chartered Accountants Act, 1949 and the Regulations framed thereunder or that may hereafter from time to time be made pursuant to the said Act.

3. (i) I also send herewith a sum of Rs…….. being my entrance feeof Rs…….. and annual membership fee of Rs…… for the year…….

(ii) A sum of Rs……. is also forwarded for the annualcertificate of practice for the period ending 30th June ……

Place:

Date: Yours faithfully,

Signature

FORM "3"

[See Regulation 5(l)(b)]

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA Form of application for entry in the Register as Fellow of the Institute of Chartered Accountants of India.

To
The Secretary
The Institute of Chartered Accountants of
India

Dear Sir,

I ı[beg to] apply that my name be entered in the Register as a fellow of the Institute of Chartered Accountants of I not

subject to any of the disabilities stated in Section 8 of the Chartered Accountants Act, 1949. I have been in continuous practice in India since.....

Required particulars are as follows:—

(1)Name:

(2)Membership Number and Date of admission as Associate:

(3)Professional address:

(4) *(A)Whether practising independently or as a partner of a firm ofpractising members of the Institute, and if so, state the period for which acting as such.

or

*(B) (i) Clause of sub-regulation (3) of Regulation 5 under which the admission is sought:

(ii) Name and address of the employer/organisation:

(iii) Particulars of experience:

(a) Detailed nature of duties

(b) Period

*(c) Paid-up capital for each of the years.

*(d) Turn-over for each of the years.

*(e) Population under the jurisdiction of the local authority for each of the years.

*(f) Period during which the applicant has been in practice as Chartered Accountant.

(g) Original certificates, balance sheets and/or other documents or attested copies thereof, in support of the above experience or particulars are enclosed.

2. (i) I send herewith Rs. …… being my entrance fee as aFellow of the Institute.

(ii) A sum of Rs……. is also forwarded herewith being the balance of the annual membership fee, due as a Fellow of the Institute.

Place

Date

Yours faithfully

Signature

---

[1] Pending amendment, if a member does not want to use the words ―beg to‖, he can substitute these words by the word, ―hereby‖. Simply because of this reason, the Form will not be rejected.

FORM "4"

(See Regulation 8)

Membership

No……

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Certificate of Membership

[1][This is to certify that……..of…… was admitted as anAssociate of the Institute on the……..day of…..…… to

use the letters A.C.A. after his/her name]

Given by the Council under the Common Seal of the Institute ofChartered Accountants of India, this……day of…….. 20…..

(Seal)

President

Secretary

---

[1] Substituted for the words and figure ―This is to certify that…….of…… was admitted as an Associate of the Institute on the day of… 20 ….‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

FORM "5"

(See Regulation 8)

Membership

No…….

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Certificate of Membership

[1][This is to certify that ……..of ……. was admitted as a Fellowof the Institute on the …….day of……20…… and he/ she is entitled to use the letters F.C.A. after his/her name.]

Given by the Council under the Common Seal of theInstitute ofChartered Accountants of India, this……. day of…….20……

President

(Seal)

Secretary

---

[1] Substituted for the words and figure ―This is to certify that…….of…… was admitted as a Fellow of the Institute on the day of… 20 ….‖ by Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012.

FORM "6"

[See Regulation 9(2)]

Form of application for the issue of a Certificate of Practice To

The Secretary,

The Institute of Chartered Accountants of India

Dear Sir,

I am enclosing/have already sent a cheque/draft No……..dated …….for Rs……..towards the fees for the year……..as per detailsgiven below:—

Membership fee Rs

Certificate of Practice fee ……

I request that the Certificate of Practice may be issued to me at an early date. *I declare that I am not engaged in any other business or occupation besides the profession of accountancy. If and when I intend to be so engaged, I shall obtain the prior permission of the Council.

*I am engaged in other occupation as……and proposed to continue tobe so engaged in addition to the practice of accountancy for which thepermission has already been obtained/applied for vide your/my letterNo……..dated ……

As and when I cease to be in practice, I shall duly inform the Council as required by the Chartered Accountants Regulations, 1988.

*I hold the Certificate of Practice as Associate/Fellow for the period ending30th June……

I declare that I am …….. National.

Yours faithfully,

Place :
Date: Signature

Membership Number

* Delete the para not applicable.

FORM "7"
[See Regulation 9(3)]
Membership No……..

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Certificate of Practice

This is to certify that……F.C.A./A.C.A. of……is entitled topractise as Chartered Accountant.

This certificate is issued subject to the provisions of the CharteredAccountants Regulations, 1988, or modifications and/oramendmentsthereof. The certificate shall be effective from…….day of…….20……..

Given under the Common Seal of the Institute of CharteredAccountants of India,this……day of……20……..

President

(Seal)

Secretary

 Delete the paranot applicable

1FORM "8"
[See Regulation 12(2)]

Form of Complaint

BEFORE THE COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA Section 21

Between

……..Complainant

AND

…… Respondent

Complainant's address:

Respondent's address:

Particulars of complaint in paragraphs consecutively numbered:

Particulars of evidence oral and documentary, if any, to substantiate the complaint:

Signature

VERIFICATION

I, ……the petitioner do hereby declare that what is stated aboveis true to the best of my information and belief.

Verified today the ……day of ……20 …….at……..

Signature

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[1] The Form —8‖ has become redundant with the coming into effect of The Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

FORM "9"

(See Regulation 19)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Form of application for restoring the name in the Register

To

The Secretary,

The Institute of Chartered Accountants of India

Dear Sir,

I [1][beg to] apply for restoration of my name in the Register. I also hereby declare that I am not subject to any of the disabilities stated in Section 8 of the Chartered Accountants Act, 1949. The required particulars are furnished below:—

1. Name in full (In Block Letters)
2. Father‘s Name
3. *Date of Birth
4. Nationality
5. **Educational Qualifications
6. Period of residence in India
7. If not an Indian citizen, please state whether certificate of Indian Domicile has been obtained
8. Permanent Residential address
9. Professional address
10. Present Residential address
11. Membership Number or R.A. Enrolment Number prior to removal
12. +Reasons for and date of removal
13. Occupation in full
14. ++Place or places of business in India
15. Whether the applicant is in charge of

at 14 above? If not the name(s) and membership number(s) of the member(s) of the Institute who is/are in charge of that/those place(s) and his/their address(es)

16. If the applicant is a paid assistant under a Chartered Accountant in practice or in a firm of such Chartered Accountants, name of the Chartered Accountant in practice or the firm and from which date

17. If the applicant holds a salaried employment other than that covered by 16 above, full particulars thereof

18. Whether the applicant intends to practise as a Chartered Accountant under the Chartered Accountants Act, 1949

19. Whether the applicant wants to practise in a trade/firm name. If so, the trade or firm name, as the case may be, with alternatives in the order of preference

20. Whether the applicant intends to continue the engagement at 16 or 17 above in addition to practice

21. Whether the applicant is engaged in any other business or occupation not covered by 16 or 17 above; if so, full particulars thereof.

---

[1] Pending amendment, if a member does not want to use the words ―beg to‖, he can substitute these words by the word, ―hereby‖. Simply because of this reason, the Form will not be rejected.

* Applicants are requested to produce evidence of their age.

** Original diplomas, certificates and/or other documents or attested copies thereof, in support of the

+ qualifications claimed must be sent with the applications.

++ Original notification removing the name of the member should be sent.

If there be more than one place of business, principal place of business may also be indicated.

22. Whether the applicant was at any time debarred from practising as an accountant and if so, the reason and period of suspension.

2. I hereby undertake that if my name is restored in the Register, and if admitted as a member of the Institute, I will be bound by the provisions of the Chartered Accountants Act, 1949 and the Regulations framed there under or that may hereafter from time to time be made pursuant to the said Act.

3. (i) I also send herewith a sum of Rs…… being (a) balance of entrance fee of Rs……. (b) the arrears on account of the annual fee of Rs……..(c) the restoration fee of Rs……. and (d) the annual membership fee of Rs…….. for the year……..

(ii) A sum of Rs…….. is also forwarded for the annual certificate of practice.

Place: Yours faithfully,
Date:

Signature

[1][FORM "10" (Omitted)

[1] The following Form _10' has become redundant hence omitted in view of amendment in Regulation 40 vide Notification No. 1-CA(7)/123/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 3rd December, 2008.

FORM "10"

(See Regulation 40)

Roll No……

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Entrance Examination Certificate

This is to certify that……of……..has passed ( ) the Entrance Examination held by the Institute of Chartered Accountants of India in the month of ……20…….

Given under the Common Seal of the Institute of Chartered Accountants of India, this……day of ……..20……..

(Seal)

Secretary

[1][FORM"10A "] (Omitted)

[1][FORM"11"] (Omitted)

[1] The following Form _10A' which was inserted by Notification. No. 1-CA(7)/19/92 published in the Gazette of India dated. 7th March, 1992 and Form `11' have become redundant hence omitted in view of amendment in Regulation 40 vide Notification No. 1-CA(7)/123/2008

[FORM —10A]

(See Regulation 40)

Roll No..……..

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Foundation Examination Certificate

This is to certify that……..of ……. has passed ( ) the Foundation Examination held by the Institute of Chartered Accountants of India in the month of……..20……..

Given under the Common Seal of the Institute of Chartered Accountants of India, this……day of ……..20……..

(Seal)

Secretary]

[FORM —11]]

(See Regulation 40)

Roll No……..

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Intermediate Examination Certificate

This is to certify that……..of ……. has passed ( ) the Intermediate Examination held by the Institute of Chartered Accountants of India in the month of……..20……..

Given under the Common Seal of the Institute of Chartered Accountants of India, this……day of ……..20……..

(Seal)

Secretary

[1][FORM"12 "] (Omitted)

[1] The following Form _12' was converted from —appropriate Form‖ to —Form approved by the Council‖ vide Notification No. 1-CA(7)/92/2006 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 13th September, 2006.

[FORM —12‖

(See Regulation 40)

Roll No……..

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Final Examination Certificate

This is to certify that……..of ……. has passed ( ) the Final Examination held by the Institute of Chartered Accountants of India in the month of……..20……..

Given under the Common Seal of the Institute of Chartered Accountants of India, this……day of ……..20…….. (Seal)

Secretary]

[*][FORM "13"] (Omitted)

* The following Form —13‖ was omitted by Notification No. 1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008, arising out of omission of Chapter VI pertaining to Election:-

FORM —13‖

(See Regulation 87)

Form of nomination of a candidate for election to the Council of the Institute of Chartered Accountants of India

We, the undersigned Members of the Institute of Chartered Accountants of India, being qualified to vote in the election of members to the Council of the Institute by the …….. constituency to hereby nominate……..…who is a Fellow Member of the Institute belonging to that constituency, as a candidate for the election to be held in the year 20……

(1) Signature of proposer
Name in Full
Membership Number
Address

(2) Signature of seconder
Name in Full
Membership Number
Address

Dated this……..day of…….20……..

I……, being a Fellow Member of the Institute belonging to the…….. constituency agree to stand for the election by the said constituency to be held in the year 20……..

I agree to abide by the provisions of the Chartered Accountants Act, 1949, and the Chartered Accountants Regulations, 1988 relating to elections.

The statement pursuant to sub-regulation (3) of Regulation 87 is annexed hereto.

I send herewith the fee of Rs……(Rupees……) by Demand Draft No……..dated the ……...on…….…drawn in favour of the Secretary, The Institute of Chartered Accountants of India, payable at New Delhi.

Signature of candidate
Name in full

Membership Number
Address
Dated this……..day
of……20……..

[1][ANNEXURE TO FORM —13I]

Statement pursuant to Regulations 87(3)/87(4)

I……give below the particulars concerning myself – (Compulsory)

(a) Name, Membership No. and professional address, as published in the List of Voters.
(b) Age
(c) Whether Associate or Fellow
(d) Date of Enrolment

I also give below the following additional particulars concerning myself – (Optional)

(a) Recent Passport size photograph
(b) Academic qualifications (diplomas and degrees recognized by Government and membership of recognized professional bodies)
(c) Merit awards in the examinations of recognized universities and the examinations conducted by the Institute.
(d) Particulars of occupation:-
  (i) Employment (name of employer with designation)
  (ii) Practice (sole proprietor or in partnership including the name of the firm)
  (iii) Particulars of other occupation/engagements if not covered by (i) and (ii) above.
(e) Past and present membership of Central Council, Regional Councils and Managing Committees of branches of Regional Councils, including office of President and/or Vice-President in the case of Central Council and office of Chairman, Vice-Chairman, Secretary and/or Treasurer in the case of Regional Councils and/or branches of Regional Councils.
(f) Contribution in Seminars/Conferences/Courses organized by the Institute, its Regional Councils and their branches during a period of five years before the date of nomination.
(g) Authorship of books on subjects of professional interest.
(h) Grant of National and State awards.

Place:
Date: Signature of the candidate

VERIFICATION

I, ……., do hereby declare that the particulars given above are correct to the best of my knowledge and belief.

Place:
Date: Signature of the candidate]

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[1] Substituted for the following by Notification No. 1-CA(7)/12/91 published in the Gazette of India dated 23.2.1991:-

ANNEXURE TO FORM —13I

Statement pursuant to Regulations 87(3)/87(4)

I……give below the particulars concerning myself:–

(a) Name, Membership No. and address
(b) Age
(c) Whether Associate or Fellow
(d) Year of enrolment……as an associate……..as a fellow

*I also give below the following additional particulars concerning myself:–

(a)Passport size recent photograph
(b) Academic qualifications (diplomas and degrees recognized by Government and membership of recognized professional bodies)
(c) Merit awards in the examinations of recognized universities and the examinations conducted by the Institute.
(d) Particulars of occupation:-

(i) Employment (name of employer with designation)
(ii) Practice (Sole proprietor or in partnership including the name of the firm)
(iii) Particulars of other occupation, if not covered by (i) and (ii) above.

(e) Other particulars -

(i) Past and present membership of Central Council, Regional Councils and Managing Committees of branches of Regional Councils, including office of President and/or Vice-President in the case of Central Council and office of Chairman, Vice-Chairman, Secretary and/or Treasurer in the case of Regional Councils and/or branches of Regional Councils.

(ii) Office held as Vice-Chairman, Secretary and/or Treasurer in the case of Managing Committee of a Students' Association of the Institute or its branch(es)

(iii) Contribution in subjects of professional interest in seminars and conferences and lecture meetings organized by professional bodies during a period of five years before the date of nomination.
(iv) Authorship of books on subjects of professional interest.
(v) Authorship of articles on subjects of professional interest not covered by (iii) & (iv) above during a period of five years before the date of nomination
(vi) Lecturership under the oral tuition scheme or the Academy of Accounting of the Board of Studies, during the period of five years before the date of nomination
(vii) Grant of National and State awards.
(viii) Academic positions held in recognized universities

Place:
Date: Signature of the candidate

VERIFICATION

I, ……..., do hereby declare that the particulars given above are correct to the best of my knowledge and belief.

Place:
Date: Signature of the candidate.

***[FORM"14"]**

(Omitted)

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* The following Form —14I was omitted by Notification No. 1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008, arising out of omission of Chapter VI pertaining to Election:-

1[FORM —14II]

[See Regulation 112(2)]

Form of application for permission to vote by post

Under Regulation 112(2)

The Secretary,
The Institute of Chartered Accountants of India
New Delhi

Sub: Election 20…….

I hereby apply for permission to vote by post under Regulation 112(2) of the Chartered Accountants Regulations, 1988. I give below the following information for your perusal:-

1. Full Name:
2. Membership number and address:
3. S.No. in the List of Voters; if known:

4. S.No. and the address of the polling booth allotted to me:
5. Particulars of permanent infirmity, alongwith the medical certificate is enclosed.

Place:
Date:

Signature of the Member

VERIFICATION

I declare that the particulars given above are correct to the best of my knowledge and belief.

Place:
Date:

Signature of the Member]

[1] Substituted for the following by Notification No. 1-CA(7)/12/91 published in the Gazette of India dated 23.2.1991:-

FORM —14[

[See Regulation 112(2))]

Form of application for permission to vote by post under Regulation 112(2)

The Secretary,
The Institute of Chartered Accountants of India
New Delhi

Sub: Election 19…….

I hereby apply for permission to vote by post under Regulation 112(2) of the Chartered Accountants Regulations, 1988. I give below the necessary particulars:

1. Full Name
2. Membership No.
3. Serial Number in the List of Voters, if known:
4. Serial no. and address of the polling booth allotted to me
5. Reason for seeking permission to vote by post:

(a) there has been a permanent change in my professional address from the address published in the list of voters, to another place beyond a radius of 16 kilometers from the polling booth allotted to me;

Or

(b) my professional address is beyond a radius of 16 kilometres from the polling booth allotted to me;

Or

(c) I am suffering from a permanent infirmity particulars of which are given below on account of which I shall not be able to exercise my vote on the date of election at the polling booth allotted to me.

(particulars of permanent infirmity……..)

6. Address to which the voting paper should be sent.

Place:
Date:Signature of the Member

VERIFICATION

I declare that the particulars given above are correct to the best of my knowledge and belief.

Signature of the Member]

Place:
Date:

[*][FORM"15"]

(Omitted)

* The following Form —15‖ was omitted by Notification No. 1-CA(7)/12/91 published in the Gazette of India dated 23.2.1991:-

FORM —15‖

(See Regulation 112(3)

Form of application for permission to vote at any polling booth under Regulation 112(3)

(to be submitted in duplicate)

The Secretary,
The Institute of Chartered Accountants of India.

Dear Sir,
Sub: Election 19……

I hereby apply for permission to vote at any polling booth under Regulation 112(3) of the Chartered Accountants Regulations, 1988, as I expect to be away from my professional address on the date of election. I give below the necessary particulars.

1. Full Name
2. Membership No.
3. Serial Number in the list of voters, if known
4. Serial No. and address of the polling booth allotted to me
5. Address to which the voting paper should be sent

Date:
Place: Signature of the Member

VERIFICATION

I declare that the particulars given above are correct to the best of my knowledge and belief.
Place:

Date: Signature of the Member *[FORM“16”]

(Omitted)

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* The following Form —16‖ was omitted by Notification No. 1-CA(7)/116/2008 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 25th September, 2008, arising out of omission of Chapter VI pertaining to Election:-

FORM —16‖

[See Regulation 1[112(4) & 114(1)]

Form of declaration by a member permitted to vote by post under Regulation 1[112(4)] The Secretary,
The Institute of Chartered Accountants of India
Dear Sir,

Sub: Election 19…….

I enclose herewith a sealed envelope containing my ballot papers for the election of members to the Council of the Institute of Chartered Accountants of India from Constituency No. ……comprising……

I declare that the vote was cast by me when no one else was present.

Place:
Date:

Yours faithfully,
(Signature of the Voter)

Name …….
Membership No.
……
S. No. in the List of voters, if known……..

[1] Substituted for —112(6) by Notification No. 1-CA(7)/12/91 published in the Gazette of India dated 23.2.1991.

[*][FORM "17"]
(Omitted)

[*] The following Form —17‖ has been substituted from —appropriate form‖ to —form approved by the Council‖ vide Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012 hence is no more a part of this Schedule:-

FORM —17‖

[See Regulation 134(6)]

Form of nomination of a candidate for election to the …… Regional Council

We, the undersigned Members of the Institute of Chartered Accountants of India, belonging to the …….. Region, being qualified to vote in the election of members to the Regional Council of the said Region do hereby nominate…….who is a Member of the Institute belonging to that region, as a candidate for the said election to be held in the year 19……

(1) Signature of proposer
Name in Full
Membership Number
Address

(2) Signature of seconder
Name in Full
Membership Number
Address

Dated this……..day of…….19……..

I……, being a member of the Institute belonging to the…….. Region, agree to stand for the election to the Regional Council for the said Region to be held in the year 19……..

I agree to abide by the provisions of the Chartered Accountants Act, 1949, and the Chartered Accountants Regulations, 1988 relating to the elections.

The statement pursuant to sub-regulation (3) of regulation 87 is annexed hereto.

I send herewith the fee of Rs……(Rupees……) by Demand Draft No……..dated the …….drawn in favour of the Secretary, The Institute of Chartered Accountants of India, payable at New Delhi.

Signature of the candidate
Name in full
Membership Number
Address

Dated this……..day of……19……..

[1][ANNEXURE TO FORM —17‖]

Statement pursuant to Regulations 87(3)/87(4) read with Regulation 134

I……give below the particulars concerning myself – (Compulsory)

(a)Name, Membership No. and professional address, as published in the List of Voters.
(b)Age
(c)Whether Associate or Fellow
(d)Date of Enrolment

I also give below the following additional particulars concerning myself – (Optional)
(a)Recent Passport size photograph
(b)Academic qualifications (diplomas and degrees recognized by Government and membership of recognized professional bodies)
(c)Merit awards in the examinations of recognized universities and the examinations conducted by the Institute.
(d)Particulars of occupation:-

(i) Employment (name of employer with designation)
(ii) Practice (sole proprietor or in partnership including the name of the firm)
(iii) Particulars of other occupation/engagements if not covered by (i) and (ii) above.

(e) Past and present membership of Central Council, Regional Councils and Managing Committees of branches of Regional Councils, including office of President and/or Vice-President in the case of Central Council and office of Chairman, Vice-Chairman, Secretary and/or Treasurer in the case of Regional Councils and/or branches of Regional Councils.

(f) Contribution in Seminars/Conferences/Courses organized by the Institute, its Regional Councils and their branches during a period of three years before the date of nomination.

(g) Authorship of books on subjects of professional interest.

(h) Grant of National and State awards.

Place:
Date: Signature of the candidate

VERIFICATION

I, ……., do hereby declare that the particulars given above are correct to the best of my knowledge and belief.

Place:
Date: Signature of the candidate.

[1] Substituted for the following by Notification No. 1-CA(7)/12/91 published in the Gazette of India dated 23.2.1991:-

(ANNEXURE TO FORM —17I)

Statement pursuant to Regulations 87(3)/87(4) read with Regulation 134(10)

I……give below the particulars concerning myself:– (a)Name, Membership No. and address (b)Age (c)Whether associate or fellow

(d)Year of enrolment……as an associate……..as a fellow

I also give below the following additional particulars concerning myself:–

(a)Passport size recent photograph

(b) Academic qualifications (diplomas and degrees recognized by Government and membership of recognized professional bodies)

(c) Merit awards in the examinations of recognized universities and the examinations conducted by the Institute.

(d) Particulars of occupation:-

(i) Employment (name of employer with designation)
(ii) Practice (Sole proprietor or in partnership including the name of the firm)
(iii) Particulars of other occupation, if not covered by (i) and (ii) above.

(e) Other particulars -

(i) Past and present membership of Central Council, Regional Council and Managing Committees of branches of Regional Councils, including office of President and/or Vice-President in the case of Central Council and office of Chairman, Vice-Chairman, Secretary and/or Treasurer in the case of Regional Councils and/or branches of Regional Councils.

(ii) Office held as Vice-Chairman, Secretary and/or Treasurer in the case of Managing Committee of a studentsassociation of the Institute or its branches

(iii) Contribution in subjects of professional interest in seminars and conferences and lecture meetings organized by professional bodies, during a period of five years before the date of nomination.

(iv) Authorship of books on subjects of professional interest.

(v) Authorship of articles on subjects of professional interest not covered by (iii) & (iv) above during a period of five years before the date of nomination

(vi) Lecturership under the oral tu nting

of the Board of Studies during the period of 5 years before the date of nomination

(vii) Grant of National and State awards.

(viii) Academic positions held in recognized universities

Place:
Date: Signature of the candidate

VERIFICATION

I, ……., do hereby declare that the particulars given above are correct to the best of my knowledge and belief.

Place:
Date: Signature of the candidate.

[1][FORM"18"

(See Regulation 190)

PARTICULARS OF OFFICES AND FIRMS

1. Name of firm/trade name of Chartered Accountant in practice Name(s) of
2. the proprietor/partners of firm with his/ their membership number(s)

Name of proprietor/ partner(s)	Membership Number	Date from which certificate of practice held

3. (a) Date of formation of proprietory/partnership firm
   (b) Date on which the present partnership was entered into
   (c) Whether the partnership is supported by a Deed ?
   (d) Whether all the partners are sharing the profits of the firm?

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1 Substituted for the following by Notification No. 1-CA(7)/13/90 published in the Gazette of India dated 2.2.1991:-

4. Date and particulars of approval of trade/firm name obtained from the Council (applicable to cases where the firm was started on or after 1.1.1983)
5. Address of the Head Office of the
6. firm/Chartered Accountant in practice.

   (a) Address(es) of the branch office(s) of the firm/Chartered Accountant in practice, if any
   (b) Date on which each branch office was opened

7. Name of the member, with membership number who is incharge of each of the offices, i.e., head office and branch offices.

Head Office	Name of the member in-charge	Membership Number
Branch Office(s)	Name(s) of member(s) in-charge	Membership Number(s)

8. Whether the proprietor/any partner stated in serial number 2 above is/are partner or proprietor or paid assistant with any other firm(s) of chartered accountants in practice any where in India and whether any of them are engaged in a full time or a part-time occupation elsewhere ?

YES NO

9. If yes, give details in each case

Name of the Partner/ proprietor/ paid assistant	Name(s) of the firm(s) of chartered accountants with which connected	Capacity in which connected	Particulars of full time or part-time occupation elsewhere if any

10. In case of a firm, whether any partner is also practicing in his individual name ?

YES NO

11. If yes, give name(s) and membership number(s) of the member(s)

12. Name(s) of the member(s) of the Institute with membership number(s) holding full time employment in the firm/under the chartered accountant in practice and date of joining of each such member.

13. Whether any paid assistant stated at serial number 12 above is partner or proprietor or paid assistant with any other firm(s) or chartered accountant in

14. practice any where in India ?

YES NO

15. If yes, give details:-

16.

Name of the Paid Assistant	Name(s) and place(s) of firm(s) in which engaged as partner/ Proprietor/paid Assistant	Capacity in which connected with the firm, i.e. as partner/proprietor paid assistant

Whether any paid assistant stated at serial number 12 above is practicing ? If yes, give name(s) and membership number(s) of the paid assistant(s)

Place:

Date: Signature(s) of the proprietor/all partner(s) of the firm with their member-ship number(s).]

(Contd. From page 209)

—FORM —18‖
(See Regulation 190)
Particulars of Offices and Firms

1. Name of the Firm/Trade name of Chartered Accountants in Practice
2. Name(s) of the proprietor/partners of firm with his/their membership number(s)
3. Date on which the partnership was entered into
4. Date on which the firm was originally started.
5. (a) Address of the Head Office of the firm/Chartered Accountant in Practice
   (b) Date on which started
6. (a) Address(es) of the branch office(s) of the Firm/Chartered Accountant in practice, if any, in India or outside India
   (b) Date on which each branch is started.
7. Name of the Partners/Paid Assistants with their membership No. in Charge of each of the offices, i.e. head office and branch office(s)
8. Name(s) of the Member(s) of the Institute with Membership Number(s) working as paid assistant(s) in the firm/under the Chartered Accountant(s) in practice and the date of joining of Each member.
9. Whether any of the members mentioned in 7 or 8 above are in charge of any other office of a Chartered Accountant in practice or a firm of such Chartered Accountants. If so, the full name of the firm(s) along with the address(es) may be given.

Name of Proprietor/ Partner	M.No.	Whether holding certificate of practice. If so, from which Date.
Head Office	Name of member in c	

Branch Office Name of member in charge M.No.

Signature(s)
Date: of the proprietor/partners of the firm
Place: with their membership number(s)‖

***[FORM "19"**

(Omitted)

* The following form —19‖ has become redundant in view of amendments in Regulation 204 of the Chartered Accountants Regulations, 1988 substituting the words and letters —in connection therewith in accordance with the rules contained in Schedules `C', `D', `E', `F', `G' and `H' ‖ by the words —in connection with the post qualification courses in Management Accountancy, Corporate Management, Tax Management, Information systems Audit, Insurance and Risk Management and International Trade Laws and World Trade Organisation‖ vide Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:-

FORM —19‖

[See Paragraphs 1(1) & 9(2) of Schedule `C',
Paragraph 9(3) of Schedule `D', Paragraphs 1(1) &
9(2) of Schedule `E']

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Post Graduate Course in ……

Part I

This is to certify that……..of……. has passed the Post Graduate Course in……Examination (Part I) held by the Institute of Chartered Accountants of India in the month of ……..19……..

Given under the Common Seal of the Institute of Chartered Accountants of India, this …… date of……..19……

(Seal)

Secretary

***[FORM "20"**

(Omitted)

* The following form —20‖ has become redundant in view of amendments in Regulation 204 of the Chartered Accountants Regulations, 1988 substituting the words and letters —in connection therewith in accordance with the rules contained in Schedules `C', `D', `E', `F', `G' and `H' ‖ by the words —in connection with the post qualification courses in Management Accountancy, Corporate Management, Tax Management, Information systems Audit, Insurance and Risk Management and International Trade Laws and World Trade Organisation‖ vide Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:-

FORM —20‖

[See Paragraphs 1(1), 13(1) & 16 of Schedule `C',
Paragraphs 13(1) & 16 of Schedule `D' and Paragraphs 1(1), 13(1) & 16 of Schedule `E']

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Post Graduate Course in ……

Part II

This is to certify that……..of……. has completed the prescribed period of practical training for the Post Graduate Course in…… and has passed the written test and in the interview in respect of the same.

Given under the Common Seal of the Institute of Chartered Accountants of India, this …… date of……..19……

(Seal)

Secretary

*[FORM "21"
(Omitted)

* The following form ―21‖ has become redundant in view of amendments in Regulation 204 of the Chartered Accountants Regulations, 1988, substituting the words and letters ―in connection therewith in accordance with the rules contained in Schedules `C', `D', `E', `F', `G' and `H' ‖ by the words ―in connection with the post qualification courses in Management Accountancy, Corporate Management, Tax Management, Information systems Audit, Insurance and Risk Management and International Trade Laws and World Trade Organisation‖ vide Notification No. 1-CA(7)/145/2012 published in Part III - Section 4 of the Gazette of India, Extraordinary, dated 1st August, 2012:-

FORM ―21‖

[See Paragraph 1(2) of Schedule `C', Paragraph 1 of Schedule `D' and Paragraph 1(2) of Schedule `E']

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Post Graduate Course in ……

This is to certify that……..of……. has completed the Post Graduate Course in…….. held by the Institute of Chartered Accountants of India, having passed in Parts I & II.

Given under the Common Seal of the Institute of Chartered Accountants of India, this …… day of……..19……

(Seal)

Secretary

……

1["Schedule B"

Scheme for enrolment of Overseas Citizen of India Professional Accountants 1. Short title.- (a) This scheme may be called the Scheme for enrolment of Overseas Citizen of India (hereinafter referred to as OCI) Professional Accountants.

(b) The scheme shall facilitate opening up of practise rights to overseas citizen of India Chartered Accountants and Certified Public Accountants applicants.

2. Scheme of Education and Training.- To become eligible for membership of the Institute an Overseas Citizen of India having chartered accountant or certified public accountant qualification shall be required to pass the following two levels of test and also comply with the other provisions of this Scheme, namely:

(i) First Level Test.- (a) The applicants for this test shall be divided into two categories, namely, English and non-English language and the duration of the test and papers for each category of applicants shall be as per Table given herein below:

Table

Duration of test and Papers for those Overseas Citizens of India who have qualified respective Chartered Accountancy or Certified Public Accountancy examination in a language other than English	Duration of test and Papers for those Overseas Citizens of India who have qualified respective Chartered Accountancy or Certified Public Accountancy examination in English language

Duration: The test shall be of five hours duration comprising of two sessions of three hours and two hours respectively with a break between two sessions.	**Duration:** The test shall be of four hours duration comprising of two sessions of two hours respectively with a break between two sessions.
Papers: A candidate shall be examined in the following papers: **Session – 1 (Three Sections – 3 Hours)** **[150 Marks)** Section A: Fundamentals of Income Tax [50 marks] Section B: Mercantile Laws [50 marks] Section C: English [50 marks] **Session – II – (Two Sections – 2 hours)** **[100 marks]** Section D: General Economics [50 marks] Section E: Quantitative Aptitude [50 marks]	**Papers:** A candidate shall be examined in the following papers: **Session – 1 (Two Sections – 2 Hours)** **[100 Marks]** Section A: Fundamentals of Income Tax [50 marks] Section B: Mercantile Laws [50 marks] **Session – II – (Two Sections – 2 hours)** **[100 marks]** Section D: General Economics [50 marks] Section E: Quantitative Aptitude [50 marks]

1Inserted by Notification No.1-CA(7)/154/2014 published in Part III, Section 4 of the Gazette of India, Extraordinary dated 22nd July, 2014.

(b) Marking Scheme.- The test shall comprise of objective type questions with negative marking for choosing wrong options, in such manner as may be decided by the Council from time to time.

(c) Time and Place of Examination.- (1) The Examination shall be conducted only once in a year in the month as may be decided by the Council.

(2) There shall be minimum of fifty candidates and there shall be only one examination centre for whole country.

(d) Passing requirements. - A candidate shall be declared to have passed the First Level Test, if he secures at one sitting a minimum of forty per cent. marks in each subject and a minimum of fifty per cent. marks in aggregate of all the subjects.

(e) Study Course and Information Technology Training. - Before admission to Second Level of Test, a candidate shall be required to complete a nine months study course prior to the first day of the month in which examination is held and 100 hours Information Technology Training in such manner as may be decided by the Council from time to time:

Provided that a candidate who produces a certificate from his parent accounting body to the satisfaction of Board of Studies that he has undergone an equivalent course under the bye-laws of that parent body, shall be exempted from undergoing the 100 hours Information Technology Training.

(ii) Second Level Test. - This test shall be common for both the categories namely, English and non-English language candidates.

(a) Admission to the Test. - A candidate who has passed the First Level Test and has also complied with the requirement of sub-clause (e) of clause (i), shall be eligible for admission to the Second Level Test.

(b) Duration of the Test. - The Second Level Test shall be of three hours duration.

(c) Papers. - A candidate for Second Level Test shall be examined in the following three papers, namely:

S.No.	Names of Papers	Marks	Duration
1.	Taxation (Direct and Indirect Taxes)	[60+40= 100 Marks]	**3 Hours**

2.	Advance Auditing and Professional Ethics	[100 Marks]	**3 Hours**
3.	Corporate and Allied Laws	[100 Marks]	**3 Hours**

(d) Passing requirements. - A candidate shall be declared to have passed the Second Level Test, if he secures at one sitting a minimum of forty per cent. marks in each subject and a minimum of fifty per cent. marks in aggregate of all the three subjects.

(e) Number of attempts. - A candidate is required to appear and pass the Second Level Test in five attempts and no candidate who has appeared and exhausted five attempts shall be eligible for any further attempt.

3. Fee for admission to the Course and Examination. - A candidate for admission to First Level Course, Second Level Course and for Examinations conducted under this scheme shall pay such fee as may be fixed by the Council from time to time.

4. Form for admission to the Scheme and Examination. - A candidate for admission to the Courses and the Examination conducted under this scheme shall apply in the form as may be approved by the Council from time to time.

5. Other requirements. - Before applying for the membership of the Institute, an OCI applicant shall be required to comply with the following requirements, namely:

(a) Course on General Management and Communication Skills. - A candidate shall be required to complete a fifteen days Course on General Management and Communications Skills in such manner as may be decided by the Council from time to time.

(b) Practical training. - A candidate shall be required to undergo practical training for a period ranging from six months to thirty six months as may be decided by the Council and in accordance with the provisions of Chapter IV of these regulations depending on the nature of training provided through the scheme of his parent accounting body:

Provided that a certified public accountants holding license to practice in his country shall be required to undergo practical training for a period ranging from eighteen months to thirty six months as may be decided by the Council depending on the nature of training provided through the scheme of his parent accounting body.

6. Issuance of Certificate of Practice. - An Overseas Citizen of India applicant shall be eligible for Certificate of Practice and such Certificate shall be granted to him only after he undergoes a screening test in nature of interactive session in such manner and within such time as may be specified by the Council from time to time.

7. Exclusion List (Not Exhaustive). - In regard to the qualifications not mentioned specifically above, either under the category of Chartered Accountants, Certified Public Accountants or exclusion list given below, the Institute shall consider such qualifications on case to case basis under the authority of the Council.

Exclusion List (Not Exhaustive)

(1) Certified Management Accountants
(2) Chartered Institute of Management Accountants‘ Professionals (3)
Association of Chartered Certified Accountants‘ Professionals (4)
Certified Auditors
(5) Certified Accountants
(6) Cost Accountants
(7) Certified General Accountants‘ Professionals
(8) Cost and Works Accountants
(9) Cost and Management Accountants
(10) Chartered Financial Analysts
(11) Company Secretaries

8. Other terms and conditions.- The membership of the Institute of an overseas citizen of India shall be subject to the following further conditions, namely:

(i) the applicant shall be required to be a resident in India for one hundred and eighty two days in the financial year before being eligible for membership under this Scheme;

(ii) the Overseas Citizen of India holder applicant, at the time of his application with the Institute of Chartered Accountants of India shall have and after getting membership with Institute continue to retain the membership with the parent accountancy body so as to have control on his professional or ethical conduct;

(iii) an Overseas Citizen of India enrolled as a member of the Institute under this scheme shall not be eligible either to stand for election to the Council or Regional Council or to vote in these elections;

(iv) an Overseas Citizen of India who has been awarded the Certificate of Practice shall be required to have a local partner in India for practice in India;

(v) the firm of such Chartered Accountants shall be subject to be peer reviewed and shall obtain certificate of Peer Review from Institute in every two years;

(vi) a candidate who has failed at any time in any of the examination conducted by the Institute before implementation of this scheme, shall not be eligible for registration under this scheme;

(vii) the Overseas Citizen of India shall be subject to disciplinary mechanism of the Institute in terms of the provisions of the Act;

(viii) the overseas citizens of India shall also be subject to code of ethics and other ethical requirements in terms of the Act, regulations and guidelines framed there under as well as in terms of other applicable laws of India for the time being in force;

(ix) an Overseas Citizen of India who has been enrolled as a member under this Scheme and holding Certificate of Practice shall be required to comply with Continuing Professional Education credit hours requirements as per terms specified by the Council of the Institute from time to time.

(x) any other requirement as and when specified by the Council of the Institute shall also be applicable to an Overseas Citizen of India member holding Certificate of Practice under the scheme;

(xi) Overseas Citizen of India under the scheme needs to have a permanent address in India and a PAN Card issued by the Government of India;

(xii) The Institute reserves to put in place a framework akin to KYC (Know your client) norms for intending Overseas Citizen of India applicants and such norms shall be made known to all the applicants in advance.**]**

……..